

REGISTER OF STANDING ORDERS POSTED

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6.	"	para. 35	"	
7.	"	para. 36.	"	
8.	"	para. 40.	"	
9.	"	para. 91.	"	
10.	"	para. 92.	"	
11.	"	para. 93.	"	
12.	"	para. 94	"	
13.	"	para. 97.	"	
14.	"	para. 215.	"	
15.	"	para. 249 A.	"	
16.	"	para. 323	"	
17.	"	para. 325-	"	
18.	"	para. 393 (a)	"	
19.	"	para. 401 VIII.	"	
20.	"	para. 431-2	"	
21.	"	para. 459 (a)	"	
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23.	"	Appendix 3	"	

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GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT CODE

WITH

APPENDICES



[Tenth Authorized Edition]

Revised and corrected to 31st March 1919

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SUPERINTENDENT GOVERNMENT PRINTING INDIA
1919

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GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT CODE.

Chapter I.—Establishment.

A—INTRODUCTORY

1. This Code is intended to define the scope of the administrative and executive functions of the officers of the Public Works Department, and to embody such rulings as are necessary in the interests of imperial finance and control. It does not deal with questions of pension, nor otherwise than indirectly with those relating to leave and allowances, except where the rules governing the same are peculiar to the Public Works Department, nor with the procedure to be followed in connection with the Public Works Department accounts. The provisions of the Public Works Department Code in cases where they impose a greater limitation on the financial powers of any subordinate authority than is contemplated in the fundamental rules approved by the Secretary of State and set forth in the Book of Financial Powers, are to be looked upon as subsidiary restrictions laid down by the Govern-

No 1

Paragraph 1—At the end of this paragraph add the words—The detailed procedure to be adopted in accounting for transactions authorized by this Code is laid down in the Public Works Account Code.

No 1—1120

C to Circular No 1

B—ORGANIZATION OF THE PUBLIC WORKS DEPARTMENT

2. The immediate control of the operations of the department, irrespective of the source from which the funds are provided is entrusted to the chief civil authority in each administration hereinafter called the "Local Government". The terms "Provincial Government" and "Minor Local Government" are used when it is necessary to differentiate between the authorities included in those categories in Parts I and II of Appendix No 1 to the Civil Service Regulations.

3. The establishment of the department is divided as follows —

- I " " "
- II "
- III "
- IV Office establishment
- V Petty establishment

C—RECRUITMENT OF OFFICERS FOR THE PUBLIC WORKS DEPARTMENT

I.—General.

4. The medical certificate prescribed in Article 49 of the Civil Service qualified students of the Thomason to the department within 18 months e granted to them on completion of the college course

5. In the case of appointments made by the Secretary of State, pay commences from the date of landing in India unless the letter of appointment distinctly specifies another date

6. When a person in private service seeks employment under Government without producing the written permission of his employer, the officer

sistent with the interests of the public service, and when such an appointment is contemplated the employer should be consulted before an offer is made

II.—Imperial Engineer Service.

7. Appointments to the Imperial Service of the engineer establishment are made from the following sources —

- (i) Officers appointed by the Secretary of State
- (ii) Royal Engineer Officers

III.—Provincial Engineer Service.

(a) GENERAL

8. Appointments to the Provincial Service of the engineer establishment are made from the following sources —

- (i) Graduates of the Indian civil engineering colleges
- (ii) Selected officers of the Upper subordinate establishment of the Public Works Department and the Military Works Services.
- (iii) Occasional appointment of other qualified persons

NOTE — No person who is not a native of India as defined in Article 37 of the Civil Service Regulations can be appointed to the Provincial Engineer Establishment, otherwise than by promotion from the Upper Subordinate Establishment

9. The number of appointments guaranteed annually to the Provincial Service is 14, which are distributed in the ratio of 9 to 5 or 10 to 4 between students of the Indian colleges and Upper Subordinates

The detailed distribution of the appointments is approximately as follows —

To lists directly under the Government of India including that of the Railway Department

To the Bengal list	One apprentice from Sibpur in alternate years, and one upper subordinate in every four years
To the Madras list	One apprentice from the College of Engineering, Madras annually, and, in alternate years, one upper subordinate
To the Bombay list	One L. C. E. of the Bombay University, who has kept six terms in a school or college of civil engineering recognized by that University, annually and, in alternate years, one upper subordinate

This distribution of the appointments will be strictly followed, provided, on the one hand that the prescribed number of students from each college qualify for the appointments on each list, and, on the other hand, that there are in the opinion of the Government of India, or Madras, or Bombay, or Bengal as the case may be, upper subordinates who possess the necessary qualifications. If there is a deficiency in the number of qualified candidates of either the s colleges, the full numl the other class or from

(b) RECRUITS FROM CIVIL ENGINEERING COLLEGES

10. Recruits from the Thomason Civil Engineering College, Rurki will be appointed to the Public Works Department under the following rules —

I—In alternate years not more than twelve and fourteen qualified civil engineering students, in the order of merit in which they stand in the final examination list, will be posted for a practical course of training in the Public Works Department. They will be allotted to the several local Governments in the proportion of two qualified students (one being from among the first six and seven in the order of merit, as the case may be) to each guaranteed appointment, so far as the number of students who qualify may admit.

II—On the expiry of one year the local Government will decide as between two qualified students serving under it in respect of a guaranteed appointment whether either or both have proved, in the course of their practical training their thorough fitness for appointment to the department. If the local Government decides that neither has proved his fitness it may dispense with the services of either or both, or may extend the probation of either or both for a further period not exceeding two years from such date. If it decides that one only of the two has proved his fitness, it will appoint him to be an Assistant Engineer, and discharge the other. If it decides that both are fit for appointment, it will select and appoint to be Assistant Engineer the qualified student who stood first in order of merit in the college final examination and, in discharging the other, will cause a certificate of his practical fitness to be endorsed on his college certificate.

III —A qualified student, posted for a course of training under Rule I above, will receive an allowance of Rs 100 a month

11. Recruits from the Indian colleges other than the Thomason College, Rurki, are appointed by the local Government concerned as apprentices on Rs 100 a month. They may be promoted by the local Government to Rs 150 after 6 months provided they have given satisfaction during that period, and to the rank of Assistant Engineer after a year provided they are then considered to be in all respects competent to hold charge of a sub division. In the case of an apprentice who at the end of the first year's service is not considered qualified for confirmation in the department, the local Government may decide whether he is to be given a further trial or to be removed from the department, and ordinarily one who is not within three years from date of appointment recommended for promotion to Assistant Engineer will be so removed.

12. Qualified students of the Thomason Civil Engineering College, on appointment as Assistant Engineers to the Provincial Engineer Service count service for seniority with effect from the date of their appointment as Assistant Engineers. When, however, two students of the same year are appointed as Assistant Engineers to the same province or list, their relative position for seniority will be regulated according to the order of standing at the final examination at the Thomason Civil Engineering College, provided there is no unreasonable delay on the part of the officer who took the higher place in joining his appointment for a course of training. Service for increments counts in the case of students appointed as Assistant Engineers prior to the 4th October 1909 from the date of their appointments as Assistant Engineers, and in the case of those appointed as Assistant Engineers on or after that date from the 1st October of the year of their appointment.

(c) PROMOTIONS OF UPPER SUBORDINATES TO THE PROVINCIAL SERVICE

13. The men of the upper subordinate class selected annually for special promotion to the Provincial Service will ordinarily be Sub Engineers chosen for their ability and merit. Military upper subordinates will not be appointed unless they consent to forego their military rank.

14. Men of the Supervisor class who may be considered qualified by education, practical training and character will also be eligible for promotion to the Provincial Service, provided that in selecting them due regard is paid to the legitimate claims possessed by men of the Sub Engineer class, who are desirous of accepting appointments in the Provincial Service and are recommended for them.

15. On promotion to the Provincial Service upper subordinates will, unless otherwise provided, be placed at the bottom of the list of Assistant Engineers and will draw initially the minimum pay of that class. The difference between their pay on the upper subordinate establishment and that admissible on the time scale for Assistant Engineers, from time to time, will be granted to them as a personal allowance.

16. Upper subordinates promoted to the Provincial Service will not be granted the sub divisional allowance which they may have been receiving

prior to their promotion It is optional with any subordinate to decline promotion

17. After an officer has been appointed under these regulations to the Provincial Service he will belong to the establishment of engineers, his further promotion and emolument being determined by the rules relating to that establishment

18 The claims of upper subordinates of the Military Works Services will be considered when selecting men for promotion to the Provincial Service

IV.—Upper Subordinate Establishment.

(a) GENERAL

19 Upper subordinates may be appointed from the non commissioned officers and soldiers of His Majesty's Army in India, or from civilians (European or Indian)

20. The appointment of upper subordinates to the Public Works Department will be made by local Governments —

- (a) from the Indian engineering colleges,
- (b) by the promotion of deserving lower subordinates,
- (c) by the appointment of other suitable candidates including non-commissioned officers and soldiers of the Royal Engineers

Appointments from the colleges to which appointments are guaranteed take precedence of appointments from the other sources mentioned

21. Candidates not in the Army, who are qualified for the posts, may be appointed to fill vacancies as Overseers with such seniority as may be considered desirable in each case

(b) SPECIAL RULES RELATING TO THE RURKI COLLEGE

22. One appointment in the upper subordinate establishment of the Bombay Public Works Department, in the years in which ten appointments are made to passed students of the Thomason College, Rurki, is reserved for a military student only, provided that not less than seven military students shall have qualified at that college in that year

23. In order to secure that appointments may, as far as possible, be filled by apprentice Overseers, vacancies occurring in the strength of the upper subordinate establishment of a province which recruits such establishment from the Thomason College, Rurki will not usually be filled up as soon as they occur, but will remain open until the next annual distribution of apprentice Overseers, which takes place on the 16th July in each year after which local Governments may bring the numbers up to the full cadre strength by the promotion of lower subordinates or the appointment of other qualified persons Any vacancies occurring after their lists are thus completed should remain open until the following year's postings from the Thomason College are made In those years in which there are not sufficient vacancies for all the apprentice Overseers, those in excess will be posted as supernumeraries

24. Passed students of the upper subordinate classes of the Thomason Civil Engineering College, to the extent to which appointments may be guaranteed, will be appointed Overseer apprentices on a salary of Rs 60 per month with free quarters in the case of Europeans and Anglo Indians and Rs 40 per month without quarters in the case of Indians, their names being borne on the college lists during the apprentice year

V.—Lower Subordinate Establishment.

25. Local Governments may appoint, or may give powers to Superintending or Executive Engineers to appoint, lower subordinates under rules locally approved regarding qualifications

VI.—Office and Petty Establishments.

26. Executive Engineers and superior departmental officers are at liberty to appoint their subordinates as they deem proper. A circular or a circle scale will ordinarily be made only by such authority as is entrusted with the control of that scale

NOTE.—Office establishment will be held to include all persons engaged in clerical duties, and inferior servants employed in offices (except sweepers), while petty establishment will include store keepers, artificers, guards, watchmen, messengers and inferior servants not attached to offices, employed on general duties, and whose salaries are not provided for in the estimate for any work.

D —PROMOTION

I.—General.

(a) PERMANENT PROMOTIONS

27. Permanent promotions may be given to officers borne on the rolls of a province whether they are present or absent

(b) TEMPORARY PROMOTIONS

28. The selection of officers for temporary promotion as far as possible by the same principle as that for permanent

II — Promotions

(a) ENGINEER ESTABLISHMENT

(i) General

30 Officers of the Imperial and Provincial services will be borne on one list for purposes of promotion

31. The greatest care should be exercised in the choice of officers to hold the important offices of Chief Engineer and Superintending Engineer, and accordingly promotion to these ranks should invariably be made by selection from the most competent and otherwise suitable Superintending Engineers and Executive Engineers respectively and seniority should be regarded only where other qualifications

No 3

Paragraph 32 — *Delete the words*

No 3-1120

Code Circular No 1

~~as, subject to the same provisions eligible for promotion to the rank of Executive Engineer on entering his eleventh year of service except in the circumstances provided for in paragraph 32~~ *CIN 3*

Provided that length of service does not give an officer any claim to change the position which he occupied on the seniority list when the time scale of promotion was introduced, and also that it does not entitle an officer, whose promotion has been retarded, to advancement to the rank of Executive Engineer before an officer who though of less service, is senior to him on the list

No Assistant Engineer will be promoted to the rank of Executive Engineer unless he is considered to be fully qualified to hold charge of a division, and, subject to this condition an officer will be promoted in his turn on completion of the prescribed period of service

Assistant Chief Engineer
No 4.

Paragraph 33 — *Delete the words and in in the first and third lines of this paragraph*

No 4-1120

34. The same as

Code Circular No 1

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5-1120

Code Circular No 1

No. 6.

Paragraph 35 — Delete the words and in this paragraph

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Paragraph 36 — Delete the last with the words The distribution of this

No 7—1.1.20.

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37. Permanent promotions of upper subordinates are made by the local Governments concerned, or by officers to whom power may have been delegated by them. In those provinces in which the upper subordinate establishment is divided into classes and grades temporary promotions may also be given to them from grade to grade, under Article 117(b) of the Civil Service Regulations.

38. The honorary rank of Assistant Engineer will be conferred on selected civil upper subordinates under the following rules —

- (i) The proportion of civil upper subordinates on whom the distinction of the honorary rank of Assistant Engineer is conferred may be 6 per cent of their total number on each list, with an addition of one for any fraction. The distinctions will be conferred by local Governments.
- (ii) Selections for the honorary distinction must be confined to the class of Sub Engineers.
- (iii) The subordinates who receive the honorary distinction as above will be borne as substantive on the list of upper subordinates, and in italics on the list of engineers with the words "Honorary rank" in the column of remarks. The distinction being purely honorary, and given solely with the view of improving the social status of the recipients, their pay will be that of their rank as upper subordinates. But they may exercise the option of remaining subordinates and those of the rank of Assistant Engineers may exercise the option at the discretion of the Government, but if they elect the allowances of Assistant Engineers they may, if they choose, revert to those of upper subordinates while serving in a Presidency town.
- (iv) The honorary distinction need not necessarily be accompanied by any change of duty.

(c) LOWER SUBORDINATE OFFICE AND PETTY ESTABLISHMENTS

39 The promotions of lower subordinates and of office and petty establishments will be made by local Governments or by officers exercising powers in regard to these establishments under paragraphs 25 and 26

III — Annual reports

(a) ENGINEER ESTABLISHMENT

40 In order to ensure that promotions shall be made with the utmost fairness to officers on the one hand and with due regard to the interests of the public service on the other hand it is essential that close and continuous attention should be paid to the work character and capacity of all officers. A continuous record should therefore be maintained of the services of all officers belonging to the engineer establishment in the Public Works Department. The record should be written up annually in a concise and descriptive manner indicating clearly and with sufficient completeness the manner in which an officer has performed his duties during the year under report his qualifications ability and anything else that may be of help to the authority with whom the power of making promotions rests in forming an opinion of the usefulness and capacity of the officer. In particular each report should contain a definite expression of opinion as to whether or not an officer is considered to be fit for advancement to the next higher rank.

A duplicate of each annual report recorded on Superintending Engineers serving in provinces other than the Madras Bombay and Bengal Presidencies should be forwarded to the Government of India Public Works Department, for record as soon as possible after the 31st December of the year to which it relates

No 8

Paragraph 40 — Add the following as a sub-paragraph to this paragraph — Departmental officers on the unattached list who are promoted to the Army Act and then as prescribed for officers Department

No 8—1120.

Code Circular No 1

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below Royal Engineers will in respect of this matter be dealt with under the King's Regulations

Annual reports

(a) When a report is built up on the individual opinions as noted of different departmental superiors in gradation it is only the

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- (iii) The subordinates who receive the honorary distinction as above will be borne as substantive on the list of upper subordinates, and in italics on the list of engineers with the words "Honorary rank" in the column of remarks. The distinction being purely honorary, and given solely with the view of improving the social status of the recipients, their pay will be that of their rank as upper subordinates. But they may exercise the option of the allowances of upper subordinates and those the option at the but if they elect the allowances of Assistant Engineers they may, if they choose, revert to those of upper subordinates while serving in a Presidency town
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No 8

Paragraph 40 — Add the following as a sub-paragraph to this paragraph — Departmental officers on the unattached list who are promoted to the rank of Assistant Engineer, are officers under the Army Act and their annual reports will be prepared in the same manner as prescribed for officers of the engineer establishment of the Public Works Department.

No 8—1130

Code Circular No 1

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Annual reports

(a) When a report is built up on the individual opinions as noted of different departmental superiors in gradation, it is only the

of existing pay, entry of the necessary reference to recorded censures in the Service Book, suspension, and, in the last resort, dismissal from the service of Government. The reduction of pay of a member of the clerical or ministerial establishment for such a period as a month only would be considered a contravention of this rule.

III.—Suspension.

48. Any person charged should be referred to competent authority.

IV.—Resignations.

49. Except with the sanction of the Government of India, no person from the province or elsewhere can be employed or for transfer, it should be stated whether anything has occurred to affect the character of the applicant.

V.—Dismissals.

50. Where no special rule is laid down, the authority by which a person was appointed, and no inferior authority, is competent to dismiss him, to remove him from the department, or to accept his resignation.

51. In every case in which it is possible to do so, the specific grounds upon which it is proposed to dismiss any person should be reduced to writing and furnished to him, and the answer, defence or explanation of the person taken, and the final decision recorded in writing.

52. When any officer or upper subordinate of the permanent establishment is reported to be incompetent or disqualified from any cause for his public duties, the Chief or Superintending Engineer must take measures to satisfy himself of the facts of the case, and, if necessary, will report to the local Government, giving a specific statement of the facts on which his opinion is founded. Opportunity must be afforded to the person affected to offer an

suitable. When removal from the department of the person so reported on appears to the local Government to be necessary, and it has not the power of enforcing it, the case must be submitted in a complete form to the Government of India.

53. Lower Subordinates not in the Army may be dismissed by officers who are authorised to make appointments in that establishment. But when a Sub Overseer or Sub Surveyor, who has passed out of the Thomason College, Rurki, is dismissed, the fact should at once be communicated to the Principal of the college. The report should include the cause of dismissal.

54. The following general principles should be observed with regard to dismissals of public servants —

- 1 It should be remembered that a distinction exists between the removal or discharge, and the dismissal, of a public servant. Removal from office for such a cause as unfitness for the duties of the office need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.
- 2 In cases of dismissal on the other hand the effect of the order should be to preclude the dismissed officer from being re-employed. As a precaution against the inadvertent re-employment of men who may have been dismissed, officers should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the local Government should always be required to the re-employment of persons dismissed.
- 3 The dismissal of public servants should be notified in the *Gazette* only in the following cases viz, (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.
- 4 The reasons for the dismissal of a public officer should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person, whose dismissal is notified in accordance with the principle laid down in clause 3, that the Government has dispensed with his services except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.
- 5 It is left to local Governments to make such arrangements as they think necessary for securing that officers serving under them are informed what Government servants, other than those whose dismissals have been gazetted, have been dismissed.

VI.—Deaths.

55. In the event of the death of any officer or subordinate of the department, if there is no one at hand entitled to administer his estate, the senior member of the department on the spot will at once take measures to ensure the safety of all property the deceased may have possessed, excepting only the personal necessities of his family (if any), and will take an inventory of the same, forwarding a certified copy through his immediate superior to the Head of the Department, with an estimate of the value of the property. A police guard should (when there is any risk of misappropriation) be applied for and put over the effects immediately after the death, until there is time to take an inventory. The local Government under which the deceased was serving will communicate with his relatives or friends, if none such were present on the spot.

56. Casualties of any persons holding appointments in the department must be reported immediately, through the regular channel, to the authority by which the appointment was made. Reports of all deaths of European officers, whether borne on the permanent or temporary establishment, must be made in Civil Account Code Form 40 B.

57. When European officers and subordinates are killed or severely wounded by fanatics or others or meet with sudden or violent death in any very exceptional circumstances, particulars connected with the occurrence should be telegraphed to the Government of India to enable early information to be given to the relatives and friends of those killed or injured.

F—DUTIES OF OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

I.—Chief Engineer.

58. The Chief Engineer is the administrative and professional head of the department, or, in cases where there are two or more Chief Engineers, of a branch of the department, in the presidency or province in which he serves, and is responsible to Government for the efficient working of the department or branch thereof. He is usually also Secretary for Public Works to the local Government and is the responsible professional adviser of Government in all matters relating to Public Works, or to the branch of which he is in charge.

59. It will be the duty of the Chief Engineer to recommend to the local Government removals, transfers, and postings of Superintending or Executive Engineers within his province, or his special branch of the department, as well as the transfers of Assistant Engineers and members of the subordinate establishments from one circle of superintendence to another.

60. The Chief Engineer will exercise a concurrent control, with the Audit Officer, over the duties of the officers of the department in connection with the maintenance of the accounts and will give all legitimate support to the Audit Officer in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of

accounts. He will have no authority over the Audit Officer in regard to audit matters but will have a claim on him for assistance and advice in matters relating to accounts and finance. At the same time the Chief Engineer will be bound to arrange that the Audit Officer is kept fully cognizant of all proceedings and proposals, to enable the latter to fulfil his functions.

61. The Chief Engineer will prepare annually, the portion of the budget estimates relating to the works under his control, and as soon as possible after the close of each year, a report of the progress made during that period on the public works under his charge, giving a brief but clear account of the operations of the department. The general supervision and control of the assessment of revenue from irrigation and navigation works within the limits of his charge will also rest with the Chief Engineer, who will frame the necessary estimates and watch carefully the progress of the realizations during the course of the year.

62. It will be the duty of the Chief Engineer to see that the budget allotments of the year are fully expended in so far as is consistent with general economy and the prevention of large expenditure in the last months of the year for the sole purpose of avoiding lapses. He will be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority.

63. In provinces where Military Works are under the administration of the Public Works Department questions relating to military details will be referred by the Chief Engineer to the General Officers Commanding Divisions or Brigades. A Chief Engineer may correspond direct with the heads of departments on all matters relating to details of buildings or works appertaining to those departments.

II.—Superintending Engineer.

64. The administrative unit of the department is the circle, in charge of a Superintending Engineer, who is responsible to the Chief Engineer for the administration and general professional control of public works in charge of officers of the department within his circle.

65. It will be the duty of the Superintending Engineer to inspect the state of the various works within his circle, and to satisfy himself that the different and that requirements. He is also responsible that no delay is allowed to occur in the submission of Completion Reports.

66. The Superintending Engineer is required to ascertain and report on the efficiency of the subordinate, office, and petty establishments, and to see that the staff and

offices detailing therein the results of his examination of initial accounts, accounts of stock tools and plant and stock manufacture registers of works and other divisional books, mode of preparation of estimates contract agreements contractors accounts system of recording plans and papers and office work generally

67 Although the Audit Officer is required to make inspections of the account offices of disbursing officers, this will not relieve the Superintending Engineer from the responsibility for the maintenance of the authorized system of account throughout his circle. The Audit Officer and Superintending Engineer should assist one another in rendering the management of the accounts of the department as perfect as possible. The Superintending Engineer should also examine the books of Executive Engineers and their subordinates and see that matters relating to the primary accounts are attended to personally by the divisional and sub-divisional officers and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works so as to keep a vigilant watch over the rates of work, and when he considers it necessary, he may require an Executive Engineer to report to him monthly or at longer intervals, on a Works Slip, the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. See paragraphs 82 and 288.

68 Superintending Engineers are empowered to transfer and post Assistant Engineers and members of the subordinate establishment within their circles. In the case of office and petty establishments borne on divisional scales it should be seen that these scales are not exceeded without proper authority. It will also be their duty to recommend removals and transfers of Executive Engineers, Assistant Engineers, and subordinates from their own circles.

69 The supervision and control of the assessment of revenue from irrigation and navigation works within his circle will rest with the Superintending Engineer.

70 A Superintending Engineer is authorized to correspond direct with
He will address
ough their Staff

III — Superintendent of Works

71 For any particular work or series of works too large to form a single executive charge, but requiring the entire energies of an engineer for their efficient supervision a Superintendent of Works (with Executive Engineers under him) may be appointed, who may, subject to competent sanction receive a local allowance in addition to his pay. A Superintendent of Works will exercise the powers laid down for Superintending Engineers.

IV —Executive Engineer

72 The executive unit of the department is the division in charge of an Executive Engineer who is responsible to the Superintending Engineer for the execution and management of all works within his division. The number of permanent divisions is fixed by the Government of India with the sanction of the Secretary of State for each province or branch according to its requirements but Provincial Governments have full powers to create additional temporary divisions at their discretion.

73 An Executive Engineer can receive positive orders only from his own departmental superiors the head of the Administration or other civil officers duly authorized except in the case of works considered urgent by an Officer Commanding a station who can in the circumstances explained in Army Regulations India Volume II paragraph 169 issue an order to the Executive Engineer for the execution of the work.

74 Executive Engineers are responsible that proper measures are taken to preserve all the buildings and works in their divisions and to prevent encroachment on Government lands in their charge. They should keep accurate plans of all cantonment or other Government lands take care that their subordinates make themselves acquainted with the boundaries and see that they are respected.

75 Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with his division and to state how he has acted in consequence—see also paragraph 271.

76 Executive Engineers may transfer upper or lower subordinates (other than sub-divisional officers) from one station to another within their respective divisions without reference to superior authority. The transfers will be reported in the ordinary course to the Superintending Engineer.

77 Executive Engineers are strictly prohibited from commencing the construction of any work or expending public funds without the sanction of competent authority also from making or permitting any except trifling deviations from any sanctioned design in the course of execution except under specific authority or in case of emergency when the change should be forthwith reported to the Superintending Engineer.

78 Immediately on a work being finished it will be the duty of the Executive Engineer to close the accounts of it and to prepare the Completion Report if required by the rules in paragraph 292.

79 Executive Engineers will take the necessary steps for obtaining cash for the works under their control and will keep their accounts and submit them being in force
see a thorough and
They will also,

before submitting the monthly accounts carefully examine the books returns and papers from which the same are compiled.

80 The Executive Engineer is responsible for the correctness in all respects of the original records of cash and stores receipts and expenditure and

for seeing that complete vouchers are obtained. The divisional accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the division from the data supplied to him. The Executive Engineer is responsible that his accounts are regularly posted from day to day and that the accountant carries out his duties regularly and punctually. The relative position of a divisional accountant to the Executive Engineer in respect of accounts is analogous to that of a sub-divisional officer to an Executive Engineer in respect of works, and the responsibilities of the latter for the work of the divisional accountant are similar to those which attach to him in respect of the execution of works in the charge of other subordinates.

81. The Executive Engineer is responsible for the detailed assessment of the revenue to be obtained from irrigation and navigation works within his division, and will maintain such records and accounts for the purpose as may be prescribed.

82. The Executive Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the Superintending Engineer any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Executive Engineer is bound to report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess and asking for orders. This report should be made on the Works Slip Form. Executive Engineers must also submit the Works Slip, with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. All important liabilities not brought to account should also be noted on the Works Slip.

NOTE.—It will not be necessary for the Executive Engineer to submit the Works Slip in cases in which he can pass finally excesses over estimates under paragraph 464 (b).

83. The Executive Engineer is responsible that the surveying and mathematical instruments in his division are properly cared for, and will report on their condition to the Superintending Engineer at the end of each working season. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

84. It will be the duty of the Executive Engineer to furnish Treasury and Sub-Treasury officers after due inspection with the certificate prescribed in Article 603 of the Civil Account Code, Volume I, as to the security of strong rooms used or proposed to be used for the storage of coin.

85. The Executive Engineer will be required to inspect at least once a year the public buildings held in ecclesiastical buildings, and to report on the state of repair of the same, and what steps, if any, are to be taken to obviate further neglect or destruction.

for seeing that complete vouchers are obtained. The divisional accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the division and that the relative position of accounts in respect of accounts of the Executive Engineer and the work of the division is correct. him in respect of

81. The accounts of the revenue of the division, may be presented

82. The information, work, and is Superintendent apparent the design or any other of the Executive Engineer. tending Engineer asking for Executive action as will on the occasion in the rate account sheet

Note — 1 cases in which

83. The material in their condition season. Any be made good damage

84. It will and Sub Treasurer in Article 603 of rooms used or proposed

85. The Executive year and to report monument or building private property, will responsible for any in the case of private property what steps, if any, are

86. The Executive Engineer, in addition to his other duties, will consider himself to be *ex-officio* the professional adviser of all departments of the Administration within the limits of his charge. He will transact business of this sort with the chief military or civil authorities within his division, and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of those duties which are essential or pressing.

87. Executive Engineers may, where the services of an officer of the Military Works Services are not available, be called upon by General Officers Commanding Divisions or Brigades to be members of committees appointed to select sites and determine general boundaries of cantonments.

88. At stations where there are no Ordnance workshops, repairs to ambulance wagons and tongas will be carried out either by the Military Works Services or by the Public Works Department.

89. Executive Engineers will address Officers Commanding Divisions, Brigades or Stations through their Staff Officers.

V.—Sub-divisional Officer.

90. The division is divided into sub-divisions in charge of sub-divisional officers, who may be Executive Engineers, Assistant Engineers, upper subordinates, or, in cases where no qualified officers of these classes are available, lower subordinates or zilladars and who are responsible to the Executive Engineer in charge of the division for the management and execution of works within their sub-divisions. No sub-division can be constituted in the first instance without the sanction of the local Government.

G—SCALES OF PAY IN THE PUBLIC WORKS DEPARTMENT

I—Engineer Establishment.

91. The following is the scale of pay and organization of classes for (i) officers of the Imperial Engineer establishment (excluding Royal Engineers) and (ii) officers of the Provincial Engineer establishment.

Departmental Rank	PAY PER MENSEM	
	Imperial service	Provincial service
	Rs	R.
• • • • •	2,750	2,750
• • • • •	2,500	2,500
• • • • •	2,000	1,600
• • • • •	1,750	1,400
• • • • •	1,500	1,200

92-3]

ESTABLISHMENT

[CHAP I.]

Depar mental Rank	PAID PER MENSEM	
	Imperial service	Provincial service
	Rs	Ps
Free st ro Eng neer—		
20th year of service and following years	1 200	850
19th	1 200	815
18th	1 150	780
17th	1 100	745
16th	1 050	710
15th	1 000	675
14th	950	640
13th	900	605
12th	850	570
11th	800	535
Assistant Eng neer—		
10th year of service	700	475
9th	700	450
8th	680	425
7th	670	400
6th	580	375
5th	540	350
4th	500	325
3rd	460	300
2nd	420	275
1st	380	250

for increments on the time scale in the absence of orders in any particular case to the contrary. In regard to the date on which increments become due the rules in the Civil Service Regulations, Articles 151 and 160B will apply. Except in the cases mentioned in paragraph 92 relative seniority is determined by the date of appointment and not by the amount of pay drawn under the operation of the rules.

No 12

Paragraph 91—Cancel this paragraph

No 12—1120

Code Circular No 1

Civil Service Regulations, subject to a maximum of Rs 600 in the case of the Imperial service, and of Rs 535 in the case of the Provincial service, but the period during which an Assistant officiates in the executive class will not count as service for increments in that class.

II—Subordinate Establishments.

95. The scales of pay of Subordinate Establishments are regulated by the local Governments concerned, subject to such limits as may from time to time be laid down by the Government of India or the Secretary of State.

II—ALLOWANCES ADVANCES AND COMPENSATION

I—Allowances.

(a) LOCAL ALLOWANCES

96. Rules relating to local allowances which are attached to certain appointments or are granted in consideration of exceptional local circumstances are laid down in the local manuals of the local Governments or Audit Officers.

No 13

Paragraph 97—For the words those of a Superintending Engineer, 3rd class, substitute the words the minimum pay of a Superintending Engineer

No 13—1120

Code Circular No 1

or a Zamadar placed in charge of a canal revenue sub division may, with the sanction of the Superintending Engineer, be granted an allowance of Rs 30 a month. To qualify for the allowance the subordinate must have definite charge directly under the Executive Engineer, of a duly authorised sub division but the charge of more than one sub division does not entitle him to an allowance of more than Rs 30 a month. This allowance is not permissible to those members of the subordinate establishments who are in receipt of a local allowance under the note to Article 124(b), Civil

Service Regulations, or who are serving in a class in the pay of which sub-divisional allowance is included

(c) TRAVELLING ALLOWANCES

99. Artificers from a distance they may be occupied in the journey to and from the work with proper despatch. At the discretion of the Executive Engineer *bona fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

(d) TRANSIT ALLOWANCES AND ALLOWANCES DURING JOINING TIME TO AN OFFICER WHO HAS NO SUBSTANTIVE APPOINTMENT

100. A civil officer of the department, who has no substantive appointment, is not entitled to any allowance during joining time, but if such an officer is transferred from one appointment to another under the same local Government, the local Government may allow him to draw during transit the amount he is entitled to in the new or old appointment whichever is less. When, however, such an officer is posted to a circle by competent authority to supplement the regular permanent establishment, the Superintending Engineer of the circle may allow him to draw transit pay and travelling allowance when transferred by him within the circle. If the officer is transferred from one Administration to another, the Administration to which he is transferred may allow the officer to draw similar allowances during joining time.

(e) PRESIDENCY AND HOUSE RENT ALLOWANCES

101. Officers serving in the Presidency towns of Calcutta and Bombay and in Rangoon draw if personally eligible a house rent allowance at the rates and subject to the conditions laid down in the Calcutta, Bombay and Rangoon house allowance schemes. The Presidency or Presidency house rent allowances which were in force in Calcutta, Bombay and Madras prior to the introduction of the schemes referred to above are still admissible in certain cases (*vide* Rule VI of the schemes in respect of Calcutta and Bombay) and the rules on the subject are laid down in the local manuals of the local Governments or Audit Officers concerned.

(f) ALLOWANCES TO OFFICERS SERVING WITH AN ARMY IN THE FIELD

102. Extra allowances will be granted to civil officers and subordinates of the department when serving with an Army in the field on the following scale —

Superior officers	25 per cent	} of their pay from date of leaving their station to take the field to date of withdrawal of troops
Upper Subordinates and men of same rank	35 ..	
Lower Subordinates and men of same rank	50 ..	

These allowances will supersede all departmental local allowances, but will not affect travelling allowances which will be granted at the ordinary rates

II — Advances *

(a) ADVANCES OF PAY AND TRAVELLING ALLOWANCE

103 A Superintending or Executive Engineer may grant an advance up to a limit of one month's pay, *plus* travelling allowance to any officer in his department, including himself under orders of transfer. The advance of pay should be recovered from the salary of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

104(i). In cases of emergency Superintending Engineers when proceeding on tour over two or more divisions and to a considerable distance from head quarters, may sanction advances, to subordinates accompanying them, of amounts sufficient to cover their travelling allowances for a month, subject to adjustment upon their return to head quarters.

(ii) In special cases of long and expensive tours local Governments may in accordance with Article 137(a) Volume I of the Civil Account Code, sanction similar advances to gazetted officers subject to adjustment by the officers receiving them on completion of their tours.

(iii) Officers may sanction small advances of travelling allowances to subordinates serving under them when considered necessary in the interests of the public service. Such advances should in no case be in excess of the amount probably admissible.

(iv) When necessary, Sanitary Engineers may grant advances to Assistant Sanitary Engineers to cover their railway expenses when proceeding on inspection duty beyond the limits of the district where their head quarters are situated adjustment being effected on their return to head quarters.

(b) ADVANCES IN SPECIAL CIRCUMSTANCES

105 A local Government may sanction an advance of one month's pay in very special circumstances *e.g.* if an officer's camp is burnt down, such an advance is ordinarily to be recovered in three equal monthly instalments.

* The orders contained in paragraphs 103 104 and 105, give greater powers than those conferred by the general orders contained in Article 137 of the Civil Account Code Volume I.

stalments Superintending Engineers may grant to Overseers an advance for the purchase of a tent on the first occasion of their requiring one, such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from salary commencing three months after the date of the advance

(c) ADVANCES TO PERSONS PROCEEDING TO PASTEUR INSTITUTES

106. The rules regulating the grant of advances and other concessions to Government servants and to indigent persons unconnected with the public service to enable them to proceed to the Pasteur Institute at Kasauli for anti-rabic treatment are contained in Appendix CC of the Civil Account Code, Volume I. Similar rules framed by the local Governments in respect of the Institutes at Conoor, Shillong and Rangoon will be found in the manuals of the local Audit Officers concerned

III—Compensation for loss of property.

107. No public officer is entitled to compensation for loss of property caused by an accident of any kind, merely because such accident may have happened to him while he was employed in the service of the State. In certain cases, however, local Governments are authorized at their discretion to relax the provisions of this rule, subject to the restrictions laid down in Government of India, Finance Department, Resolution No. 334 E B., dated 9th March 1918, vide Book of Financial Powers.

I—LEAVE

I—General.

108. Leave may be granted to civil and military members of the Public Works Department subject to the rules contained in the Civil Service Regulations and Army Regulations, India

109. All applications for leave must be made to or through the departmental superiors of the applicant, in the case of subordinates, for whom service books are maintained, they should be accompanied by a certificate from the officer who keeps the applicant's service book that the leave is admissible under the rules in force. But this certificate is not necessary when a military subordinate applies for leave under the rules of the Army Department

II.—Language leave *

110. Engineer officers not appointed from any civil engineering college in India who are required, under the rules of the department, to pass obligatory examinations in the vernacular languages, may be granted leave in India, at such time as is convenient, for three months for preparing themselves for such examinations, without loss of salary or service. This leave may be taken in instalments by officers preparing themselves for one or more

* The orders contained in paragraphs 110, 111 and 112 give greater powers than are conferred by the general orders contained in Chapter VII Section IV of the Civil Service Regulations

examinations, but the period of three months represents the maximum aggregate amount of leave which may be allowed for the purpose. An officer, who has already passed an examination in a language by the lower standard, is not entitled to any leave under this paragraph for preparing himself for examination in the same language by the higher standard.

111. The grant of leave under paragraph 110 will not affect any privilege leave to which the officers may be entitled under the rules, it can only be taken in India and may be granted in continuation of any other leave, and vice versa, except privilege leave, which latter may, however, be taken in continuation of the examination leave. As this leave is granted for a specific purpose, viz., to enable officers to prepare themselves for examination, they should, after completing the examination, return to duty at once if not proceeding on any other leave and not wait until the expiry of the full period of examination leave granted. An officer whether on examination leave or not must, after completing the examination, rejoin within the joining time ordinarily admissible, but excluding the time allowed for preparation.

112. An officer on leave to study the native languages may draw house-rent and other local allowances subject to the same restrictions as in the case of privilege leave—See Article 267 of the Civil Service Regulations.

III —Leave admissible to Temporary Engineers.

113. Leave, otherwise than what is admissible under the regulations to temporary servants generally, may be granted by the local Government to temporary engineers appointed in India, on such terms and with such allowances as may be thought fit, but the leave and leave allowances so granted must not exceed those admissible under the Civil Service Regulations to engineer officers of the Provincial Service. It must, however, be clearly understood that any indulgence thus granted is a matter of grace and cannot be claimed as a right.

NOTE.—The orders contained in this paragraph give greater powers than are conferred by the general orders contained in the note to Article 201 of the Civil Service Regulations.

IV.—Rules for officers departing on or arriving from long leave overseas.

114. All members of the department proceeding on long leave beyond the sea should, before quitting India, report to the local Government of the province in which they are employed the date of embarkation, and also on return from such leave the date of debarkation.

115. All officers of the engineer and the upper subordinate establishments should report their intention to return from long leave, at least a month before sailing, to the local Government to which they are attached, stating at the same time the probable date of their arrival and the port at which they intend to disembark. On arriving at the port of debarkation, they should report themselves personally to the Secretary in the Public Works Department of Bengal, Madras, Bombay or Burma as the case may be, and ask for orders. Officers returning via Karachi should apply at the office of the Executive Engineer, Karachi Canals, for orders.

116. Officers who have so reported their probable arrival may, unless they receive orders to the contrary at the port of debarkation, proceed to the headquarters of the local Government to which they were attached before taking leave

117. The local Government under which the officer is serving should, if it is desired to stop his proceeding to headquarters, send orders to the authority mentioned in paragraph 115 at the port at which the officer is expected to arrive

J—EXAMINATIONS

I—Professional examination of Assistant Engineers

118. Assistant Engineers, other than those promoted from the upper subordinate establishment are required to pass a professional examination under the rules which are from time to time laid down by the various local Governments to the condition of arrears of regard should be paid by local Governments to the instructions contained in paragraph 119 when framing their rules for this examination

119. The examination will be such as to show that the officer is acquainted with the processes for preparing materials and with the modes of construction in use in India, that he has a good knowledge of the resources of the districts in which he has been employed as to materials and of the best mode of applying them, and that he understands the management of work people, also that he has made himself acquainted with the rules of, and is conversant with the forms of account in use in the department. No theoretical point, such as would in practice be met by a resort to ordinary books of reference, should be introduced

II.—Vernacular examination of Assistant Engineers.

120. As a rule all officers, whether Civil or Military, on first joining the department, will be required to qualify in the vernacular under the rules laid down by the local Government, which is empowered to relax this rule in the case of officers appointed to the department in ranks higher than that of Assistant Engineer

121. The vernacular language examinations of officers in the Public Works Department are regulated by the rules which are from time to time laid down by the various local Governments subject to the condition that a period must be specified within which an officer must pass the examination in order to qualify for further increments. In the event of an officer failing to pass the examination within the period specified his increments should be withheld and arrears of increment so withheld should not, on his passing the examination be granted to him except in special cases when his failure to pass has been due to circumstances beyond his own control. Failure to pass the examination within the prescribed period will not, however, affect the amount of an officer's salary when he has subsequently

passed the examination and he will then be entitled to the rate of pay corresponding to the length of his service. When a local Government has as above provided extended the period within which an officer is required to pass a compulsory examination, it may also sanction the payment to him of the reward ordinarily admissible on passing within the prescribed time. No alteration in the scale of rewards or other conditions prescribed by the Government of India for the vernacular language examinations may be made without the sanction of that Government.

122 Officers appointed from the Thomason College will be subject to the same rules as regards passing by the Lower Standard in the vernacular prescribed by the local Government as other officers of the engineer establishment. They will not be allowed to take language leave, but will be entitled to the reward admissible for passing by the Lower Standard.

123 Neither apprentice engineers nor qualified students of the Thomason College should be allowed to present themselves for language examinations before permanent appointment to the department as members of the engineer establishment. Their whole time should be devoted to works.

124 Upper subordinates promoted to the Provincial Engineer Service are not required to pass the prescribed examinations in the vernacular.

III.—Vernacular Examination of Upper Subordinates

125 Upper subordinates other than natives of India whether civil or military may be examined in the vernacular under the same rules as those prescribed for natives. The same rules as to the passing may drive the concerned.

IV.—Vernacular Examination of Covenanted Temporary Engineers

126 Covenanted temporary engineers appointed by the Secretary of State are eligible for all rewards for passing in the vernaculars on the scale to the same rules, but they

K.—EMPLOYMENT ON LOCAL FUND WORKS

127. Members of the department may be employed on Local Fund Works at the discretion of the local Government under the rules given in the following paragraphs.

128 Superintending Engineers may be required to exercise, in addition to their ordinary duties supervision over Local Fund expenditure in communication with the civil officers under such orders and rules as local Governments may lay down.

129 Members of the department employed in an executive capacity upon Local Fund Works may be divided into three classes, viz.—

1st—Those detached for the sole purpose of superintending Local Fund Works, and placed under the orders of the local civil authorities or Local Boards and paid entirely from Local Funds.

2nd —Those employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer and according to the rules of the department

3rd —Those employed partly on Imperial or Provincial, and partly on Local Fund Works

130. Subject to the condition in paragraph 131 members of the engineer or upper subordinate establishment may, at their own option and subject to the sanction of the local Government, be permanently transferred to the first of these classes. Such persons will be treated as supernumeraries.

131. Any officer or upper subordinate permanently transferred can return to the department in his former grade only at the discretion of the local Government, but he may be brought back to the regular establishment of the department by the order of the local Government whenever his services may be required in the same or any higher grade it may think suitable, subject to the usual conditions regarding examinations and the fixed proportions of the grades if any.

132. The rules in paragraphs 130 and 131 apply to the case of officers and upper subordinates permanently transferred for employment on Local Fund Works, but there will be no objection, under the same general restrictions, to their temporary deputation for such employment, the officers being retained on the Public Works list and the entire charges borne by the Local Funds.

133. Persons of the 2nd class mentioned in paragraph 129, viz., those employed on Local Fund Works which are carried out under the orders of the Chief Engineer, will be subject to the rules of the department. Officers and upper subordinates may be thus employed on Local Fund Works at the pleasure of the local Government.

134. Members of the engineer and upper or lower subordinate establishments of the department may, at the discretion of the local Government, be employed on Local Fund Works in addition to their regular duties, when such employment is not detrimental to the public service.

135. No officer or subordinate on an Imperial or Provincial establishment may receive any additional emoluments on account of the performance of any duties in connection with Local Fund Works, except as provided in Article 72 of the Civil Service Regulations, read with Article 71(b).

L—INTER PROVINCIAL AND INTER DEPARTMENTAL TRANSFERS

I—General

136. Before the transfer of any officer or upper subordinate of the Department from one province, or from one branch to another, is carried out, a confidential report of his character and qualifications should invariably be forwarded to the authority by whom the transfer is ordered for transmission to the province or branch to which he is under transfer. It should always be distinctly stated in the report whether the promotion of the officer would have been recommended had he not been transferred.

II.—Inter-provincial transfers.

137. Transfers of members of the engineer and upper subordinate establishments from one local Government to another will be made by exchange with the mutual consent of the transferring Governments, except on special occasions, when the Government of India may see fit to order transfers, all such transfers from one province to another will be reported to, and in the case of members of the engineer establishment notified by, the Government of India

III.—Inter-departmental transfers.

138. The following rules are laid down relating to the transfer of the services of a Government officer from one Government office or department to another —

- I It is the duty of a Government officer, who wishes to have his ser-

.....

 takes up the new employment without such consent, he commits a breach of discipline and is liable to be punished, in the last resource, by dismissal from his former post and consequent loss of pensionable service. Resignation of his former appointment will not, it should be noted, protect him from this penalty.

- II In granting or withholding consent to the acceptance by a subordinate of other Government employment, the head of an office or department must consider whether the transfer will be consistent with the interests of the public service. Permission should not be refused, however, without strong reason, which should be recorded in writing.

- III The head of an office or department should not employ, either temporarily or permanently, an officer whom he knows, or has reason to believe, to belong to another establishment without the previous consent of the head of the office or department in which he is employed. In the case of a transfer from one establishment to another, the employment may be made conditional on consent being obtained at the earliest opportunity.

The foregoing instructions apply equally to officers on leave whether with or without allowances. All leave allowances must *ipso facto* cease on taking up new employment other than work of a purely casual nature. See also Article 200, Civil Service Regulations.

M—EMPLOYMENT OF TEMPORARY AND WORK CHARGED ESTABLISHMENTS

I.—Temporary Establishment.

139. In order to meet the demand for extra supervision which may arise from time to time, as well as to insure that the Public Works establishments

shall be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent establishments may be supplemented by temporary establishments to such extent as may be necessary, and varying in strength from time to time according to the nature of the work to be done. The powers of local Governments to sanction such temporary establishment are governed by the orders contained in the "Book of Financial Powers."

NOTE—All persons so engaged must be required to sign the declaration indicated in paragraph 130. *Petty establishments and establishments whose pay is charged to works under paragraph 142 are exempted from submitting temporary service declarations.*

140. Persons engaged locally will be on the footing of monthly servants, and they must be clearly informed in writing that their employment carries with it absolutely no claim to pension, or to any absentee allowances beyond those conditionally given to temporary employes under paragraph 113 of this Code and Articles 201 (Note), 242, 336 (Rule 1) and 339 (Rule 2) of the Civil Service Regulations, and they must be required to sign a declaration that this is clearly understood by them. If they are engaged for a special work, their engagement lasts only for the period during which the work lasts. If dismissed, otherwise than for serious misconduct ~~before~~ the completion of the work, they will be entitled to a month's notice or a month's pay in lieu of notice, but otherwise, with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments they will be required to give a month's notice of their intention to do so or forfeit a month's pay in lieu of such notice. The terms of engagement should be clearly explained to men employed in the circumstances mentioned above.

II.—Work-charged establishment.

141. On receiving orders, or being authorised by any competent person to commence any work, the Executive Engineer may entertain the necessary temporary work establishment, within the amount sanctioned and subject to any general rules that the local Government may see fit to lay down, provided that the salary of no person so employed exceeds Rs 100 a month, beyond which limit the sanction of the Superintending Engineer is necessary.

142. There is no restriction as to the classes of establishment whose pay may be charged to works, but the following conditions must be fulfilled before the pay can be so charged —

- (1) The persons must be employed for the subordinate supervision or accounting for stores and labour
- (2) They must be paid by the day or month, their employment ceasing with the cessation of the work
- (3) In the case of works executed by contract the cost must be shown as a separate sub-head of the estimate
- (4) The rate of pay must in no case be more than Rs 250 *per mensem*
- (5) The pay of draftsmen and clerks, other than "store" and "muster" clerks actually employed at the site of works, is not to be charged to works as "works establishment."

In the case of works executed by departmental agency the salaries of the establishment whose pay is charged to works will be included in the rates for the various descriptions of work.

143 Any other additional establishments required must be applied for through the Superintending Engineer, and duly sanctioned under the rules laid down in paragraphs 13 and 140 before being entertained.

N—POLICE AND OTHER GUARDS

144 When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them should be made to the Superintendent of Police by the officer requiring them, unless he be an Assistant Engineer or subordinate, when the application should be made by the Executive Engineer. Such guards will not however, be supplied unless the officer travelling is in charge of Government money or valuable Government property, or unless the country is disturbed.

145 In all cases where through the inability of the Police Department to supply a guard from the regular Police Force special guards have to be entertained, the sanction of the local Government will be necessary. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority. The services of such extra guards should be dispensed with directly they are no longer required.

O—MEDICAL ESTABLISHMENT

L—General

146 The Subordinate Medical service is divided into two branches one for military and the other for civil employment including military Sub Assistant Surgeons lent to the Civil Department. The requirements of the department will as a rule, be met from the latter branch which is a local one in each province, but on occasions when the services of a civil Sub Assistant Surgeon or a military Sub Assistant Surgeon in civil employment cannot be made available, a military Sub Assistant Surgeon may be obtained by application to the Director General, Indian Medical Service.

147 Sub Assistant Surgeons will be allowed as part of the Public Works establishment, and furnished with medicines at the public expense where ever any large body of workmen is collected together. Sanction to their

geons, and to the Surgeon General with the Government of Madras or Bombay, or to the Inspector General of Civil Hospitals of the province concerned in the case of civil Sub Assistant Surgeons.

II — Pay and Allowances of Medical Establishment

148 A military Assistant Surgeon or Sub Assistant Surgeon employed in the department is entitled to the military rate of pay of his class and to free quarters or compensation under the rules laid down in Army Regulations, India Volume XII. If employed in a distinct charge, he will also be entitled to a staff allowance of Rs 30 per mensem which will be forfeited during illness or leave exceeding thirty days.

149 Except in Burma, where the conditions are special and where special rates of pay are allowed it is left to local Governments to fix the scale of pay to be allowed to civil Sub Assistant Surgeons in each province, within the limits detailed below —

	Rs Per mensem
	100
	80
	65
	55
	45
4th grade from 1 to 5 years service	30

150. In addition to pay, special allowances will be granted to Sub Assistant Surgeons whether civil or military for independent or other charges of more than ordinary importance, or when local circumstances, such as reputed unhealthiness or dearness of provisions afford just grounds for increasing the emoluments. Local Governments will decide to what charges and appointments special allowances shall be attached, and the amount in each case. Special personal allowances may also on the recommendation of the Surgeon General or the Inspector General of Civil Hospitals of the Province and in Rajputana and Central India Baluchistan and the North-West Frontier Province of the Administrative Medical Officer, be granted for exceptionally good service. All Sub Assistant Surgeons who are Government servants employed in sanctioned appointments, whether under Government, Local Boards or Municipalities may be granted by the authorities paying their salaries free quarters or house rent in lieu. The grant of house rent is however, conditional on the Sub Assistant Surgeon concerned providing himself with quarters within a convenient distance of his duties, or of the hospital or dispensary in which he may be employed. The quarters thus rented should be approved by the authority under whom the Sub Assistant Surgeon is serving. In places where free quarters are not provided and where suitable quarters within a convenient distance are not obtainable the local Government or local body concerned, as the case may be should have the necessary quarters constructed.

III — Transfer of Medical Subordinates

151 On the transfer of a military medical subordinate from military or other civil employment for duty in the Public Works Department the following documents should be forwarded for custody to the officer under whom he is to be employed until the subordinate is transferred elsewhere —

- (1) Privilege leave statement
- (2) Last pay certificate

- (3) Extract from orders of transfer
- (4) Transfer confidential report
- (5) Transfer return of documents

All other personal documents of these subordinates are kept in the office of the Director General, Indian Medical Service

IV.—Furlough, retirement and resignations of Medical Subordinates.

V.—Removal of Medical Subordinates.

153. Whenever it is thought desirable to remove a Sub-Assistant Surgeon, whether civil or military, from the Public Works Department, the reasons for so doing should be reported confidentially to the Director General, Indian Medical Service, who will take such further action as may be considered necessary in accordance with the rules regulating the procedure to be observed in such cases

P—MISCELLANEOUS RULES

I.—Personal.

154. All officers of the Public Works Department are liable to serve in any part of India unless it is otherwise expressly stated in their agreements

155. Persons employed in the department shall have no personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply or sale of building materials. They are further subject to the rules laid down in "The Government Servants' Conduct Rules"

156. Every member of the department, whether civil or military, must consider that his salary or pay, for the time being, or as defined in any agreement, is his sole legal remuneration, and that the receipt of commission, or any consideration, directly or indirectly, on account of any business or transaction in which he may be concerned on behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior any infringement of this rule which may come to his knowledge. See also paragraph 135

NOTE 1—An exception is, however, allowed in cases of arbitration as follows—

- (1) An officer shall not act as Arbitrator in any case without the sanction of his immediate superior or unless he be directed so to act by a court having authority to appoint an Arbitrator
- (2) No public officer shall act as an Arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding
- (3) If an officer act as Arbitrator at the private request of disputants, he shall accept no fees except as provided in Article 74, Civil Service Regulations.
- (4) If he act by appointment of a court of law, he may accept such fees as the court may fix

NOTE 2—There is also no objection to an officer of the department competing for any prize offered by a Municipality for preparing for it any designs or estimates and to his receiving the award if he competes successfully.

NOTE 3.—An officer of the department called upon by a court to act as a Commission to give reliable information on certain technical points of engineering may comply with the request unless debarred by the operation of clause (2) of Note 1 above. If he accepts the commission he may retain such fees as are fixed by the court.

II—Publication of rules and notices

157 Drafts of rules regulations and notifications having the force of law and affecting the outside public should before issue under any Act, or in cases in which the previous approval or sanction of the Governor General in Council is necessary before submission to the Government of India be published with a view to ascertaining whether any valid objections can be taken there to. A similar course should be adopted in the case of rules or notifications affecting the outside public intended to be issued not under any Act or Regulation but as executive orders.

When drafts of any rules regulations or notifications of the foregoing classes are submitted for the sanction of the Governor General in Council it should invariably be stated whether they have been published and the result of publication described. If they have not been published the reasons for non publication should be fully explained.

III —Anonymous communications

158 No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of the local Government excepting so far as to endeavour to remove any apparently well founded causes of complaint which do not affect the character of individuals. With the above exception every complaint by or against any person in the department must be received and enquired into by his superior officer.

IV — Procedure in regard to law suits

159 When any officer or subordinate in the department is personally sued in any Civil Court by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity and bona fide on behalf of Government it will be necessary that he defend the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages against the Government, the Government would be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrongs. In cases of the latter kind it will remain with Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. This course should ordinarily be adopted only in cases where there is no reasonable doubt

of the innocence of the accused When, on the other hand there is *prima facie* evidence that the accused must not be left to conduct his own defence towards the cost of the defence be the nature of the case failure to defend the suit, or to reply to the plaint in person or by counsel as the case may require, will render the officer or subordinate personally responsible

160. An officer, receiving a subpoena to produce official documents in a Court of Law, should, provided the documents be specified produce them in the Court unless they are unpublished official records relating to any affairs of State when he must refer to the officer at the head of his department.

V.—Security Deposits

161. Cashiers, whether appointed permanently or temporarily, must furnish security the amount being regulated according to circumstances and to local custom in each case, under the sanction of the Chief Engineer Store-keepers, sub store keepers and lower subordinates, also head clerks of Superintending Engineers' offices, and other members of the clerical, petty, plant and revenue establishments, entrusted with the custody of cash or stores may, subject to any general or special orders of the local Government on the subject be required to furnish security at the option of the Superintending Engineer of the circle who will determine whether the amount shall be paid in a lump sum or by deduction from salary

VI—Stationery and Forms

162. Stationery is supplied to public offices by the Controller of Printing, Stationery and Stamps at Calcutta and the Superintendents of Stationery at Bombay and Madras Officers other than those to whom power has been delegated under paragraphs 463 (g) and 468 (d) are prohibited from obtaining elsewhere articles which can be procured from the Stationery Offices except under orders of the local Government in each case Officers will indent on the nearest Stationery Office for their supplies

163. Indents for forms of accounts and returns will be submitted annually by Chief, Superintending and Executive Engineers direct to the Contractors for Printing Government of India Stock Forms for compliance The forms will be despatched to indenting officers direct

164. Indents for Public Works forms should be despatched to the Contractors for Printing Government of India Stock Forms so as to reach them not later than December, the despatch of the forms beginning in January and continuing till May The practice of sending indents at irregular intervals should be avoided as far as possible, as it entails additional expense in packing and carriage

165. Miscellaneous forms used in the Department may be obtained from local presses if they can thus be had cheaper than from Calcutta, but expenditure in such cases is only to be incurred under the previous sanction of Superintending Engineers

166 All officers entrusted with a supply of stationery and forms for their official use will take proper precautions to keep them in the custody of a responsible and trustworthy person and to maintain a record of the receipts issues and balances. Stock should be verified annually and the certificate of verification recorded in the register of stationery over the signature of a gazetted or other responsible officer.

167 Standard forms of the department cannot be altered without the previous sanction of the Government of India or in the case of account forms of the Comptroller and Auditor General who should however obtain the concurrence of the Government of India to any important changes or modifications. Local forms should not be introduced by any officer without the permission of the local Government.

168 Forms of deeds and other documents ordinarily required by the department will be settled by the Law Officers of the Government and furnished through the Chief Engineer to whom all applications on such matters should be addressed.

VII—Destruction of official records

169 Superintending Engineers are competent to sanction the destruction of such records in Executive Engineers' offices or those of their subordinates as may be considered undoubtedly useless but in ordering the destruction of such records great care should be exercised that it is confined to such as are valueless. A list of such records as properly appertain to the accounts of the department should be forwarded to the Audit Officer for approval before their destruction is ordered by the Superintending Engineer. But the following should on no account be destroyed—

Records connected with expenditure which is within the statute of limitation

Records connected with expenditure on works not completed although beyond the period of limitation

Records of experiments and observations

Records connected with claims to service and personal matters connected with persons in the service

Cash books of Executive Engineers and other disbursing officers

Counterfoils of cheques issued may be destroyed after five complete account years. Measurement books must be carefully preserved for ten years after the date of the completion of works the measurements of any part of which are recorded therein.

VIII—Recording of Plans and Drawings

170 An Executive Engineer must keep on record in his office the following plans or such of them as are required in his division—

Copies of all standard plans of building

Complete plans, sections and elevations of every building under his charge whether military or civil as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Plans of roads under his charge showing the quarries whence metal is obtained.

Detailed drawings including foundations, where practicable, of all bridges and other works in the division as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

IX —General rules of office procedure.

171. No officer should correspond direct with an authority superior to the officer under
ment or the Govt
of extreme emerg
tions to his immediate superior

172. Letters containing proposals concerning other departments should so far as is needful, be accompanied by references to the opinion of the officer concerned (in the case of a building of the officer occupying it) and of the head of the department on the spot.

X —Periodical returns.

173. With regard to periodical returns not prescribed by the Government of India, officers to whom such returns are submitted should institute, at convenient intervals of time, an examination into the necessity for each return, with a view to the discontinuance of any that may be found to be no longer necessary.

Chapter II.—Works.

A—CLASSIFICATION OF THE OPERATIONS OF THE PUBLIC WORKS DEPARTMENT

174. The operations of the department are divided primarily into two classes—"Original Works" and "Repairs" or "Maintenance"

175. (I) Original works include all new construction, whether of entirely new works or of additions and alterations to existing works, excepting as hereinafter provided, also all repairs to newly purchased or previously abandoned buildings required for bringing them into use

(II) When a portion of an existing structure is to be dismantled and replaced, if the cost of such replacement represents a genuine increase in the permanent value of the property as an asset, the work should be classed as "original work" the cost (which should be estimated if not known) of the portion replaced being credited to the estimate for "original work" and debited to "repairs" In all other cases the whole cost of the new work should be charged to "repairs"

176. The capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building

177. The class, "Repairs" or "Maintenance," includes all operations, except the foregoing, required to maintain in proper condition buildings and works in ordinary use

B—ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION.

178. For every work proposed to be carried out, except petty works and repairs as described in paragraphs 188 and 190 III, and repairs for which a lump sum provision has been sanctioned by the Superintending Engineer under paragraph 233, a properly detailed estimate must be prepared for the sanction of competent authority, this sanction is known as the technical sanction to the estimate Except where definite provision is made in this Code to the contrary, such sanction can only be accorded by Government in the Public Works Department, or where power has been delegated to them, by officers of that Department Sanction accorded to the construction of a work by any other department of Government is to be regarded merely as an administrative approval of the work, as defined in the following paragraph, and the fact that such approval has been accorded in no way dispenses with the necessity for a further technical sanction, which must be obtained before the construction of the work is commenced

179. For every work (excluding repairs and petty works) initiated by, or connected with, the requirements of another department, it is necessary to obtain the concurrence of the department concerned to the proposals before technical sanction to the work is accorded in the Public Works Department

182. In the case of works required not for a particular department but in the interests of the general public, *eg*, communications, irrigation works, and miscellaneous improvements (but excluding those ecclesiastical works, to which the administrative approval of the Government of India in the Education Department is required under rule), it is left to local Governments to lay down such rules as may be necessary to ensure the submission and scrutiny of preliminary designs and estimates before a detailed estimate is prepared for the purpose of technical sanction.

183. The powers of local Governments and other authorities to accord administrative approval to works are stated in paragraphs 431 and 432.

C—REQUISITIONS BY CIVIL OFFICERS

I—General.

184. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any department, should be made by the officer of the department concerned, in communication with the Executive Engineer *vide* also paragraphs 178 *et seq*.

185. The local head of a civil department may call upon the Executive Engineer to report on any proposals for additions or alterations to the buildings in his use and to state roughly the probable cost, but Executive Engineers cannot be required, except by their departmental superiors, to prepare the detailed drawings and estimates, required for the purpose of technical sanction of projects which they consider likely to cost a sum greater than that which can be administratively approved by the local head of the department concerned, or those, however small their probable cost, in the necessity for which they do not concur.

186. The Executive Engineer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned, but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied, and in every case in which he thinks that he cannot recommend the execution of a work called for by a duly constituted authority, he should explain his objections to the officer concerned, and, if he fails to convince him, should refer the matter for the orders of the Superintending Engineer. At the same time he is responsible that such references are not made unnecessarily.

187. The actual execution of works, asked for by civil officers must in every case be dependent on the necessary funds being available.

II—Procedure in regard to original petty works costing less than Rs 200

188. The following procedure will be adopted in the case of new petty works or additions required by civil authorities, the cost of which is not likely to exceed Rs-200—*vide* /.

I—The requisition will be made by the officer, for whose convenience the work is required, in P. W. D. Form No 81.

II—The Executive Engineer or an assistant or subordinate empowered by him to act in such cases will record on the requisition his opinion as to what work should be done and give on the face of the requisition a rough estimate of the probable cost.

III—The sanction by the responsible civil officer of the estimate sanctioned by the Executive Engineer will be sufficient authority for the execution of the work.

IV—In case of the civil officer not being satisfied with the report of the deputed subordinate of the department, he should refer to the Executive Engineer.

III.—Procedure in regard to original works costing more than Rs 200

189 If the work be likely to cost more than Rs 200—the following procedure must be adopted —

I—The work must be applied for or reported necessary by the local head of the department concerned who will apply for adminis-

the work as may be necessary

II—After administrative approval has been accorded by competent authority a detailed design and estimate with a proper report and specification must be prepared under the orders of the Executive Engineer and countersigned by him in token of approval.

III—The detailed plans and estimates will then be sent to the local head of the department who applied for the execution of the work for countersignature. The Executive Engineer will then sanction the estimate if it be within his powers of technical sanction or, in the alternative will submit it for technical sanction to the Superintending Engineer who will should it exceed his powers of technical sanction forward it to the local Government.

IV —Procedure in regard to repairs

190. The procedure to be followed in the case of repairs is as follows —

I—The requisition will be made by the civil officer concerned in P W D Form No 8A

II—On receiving the requisition the Executive Engineer will first satisfy himself as to the propriety of the work and that there is sufficient provision in the budget grant under the proper sub head of 'Repairs'

III—The Executive Engineer may then order the immediate execution of the work without the preparation of a detailed estimate provided that the cost is not likely to exceed Rs 200—

- (n) Royal Engineer Officers alone are to be entrusted with the supervision and execution of works of this nature. Cases in which it is not possible to comply fully with this rule should be referred to the Government of India for orders.

201 The following procedure should be observed when a local Government considers that it is necessary to design or construct defensive works for occupation by armed forces which in times of peace are under the orders of the civil or political authorities —

- (i) The opinion of the General Officer Commanding the Division or Independent Brigade in whose area the work is to be situated should first be obtained as to whether the work in question should be classed as a work of defence under Army Regulations, India, Volume II paragraph 335.
- (ii) In the event of the General Officer Commanding not considering that the work in question should be classified as a work of defence then no further military opinion is necessary and the work may be executed by the agency usually employed by the local Government.
- (iii) In the event of the General Officer Commanding considering that the work contemplated should be classed as a work of defence then—
 - (a) The said General Officer Commanding should be consulted in regard to the conditions which should determine the siting and general design of the work after which the designs and estimates should be prepared by an officer of the Royal Engineers under the orders of the local Government, and should be submitted to the General Officer Commanding for his remarks. The local Government should then transmit the design and estimates together with the remarks of the General Officer Commanding thereon, to the Director General of Military Works who after examining the projects will forward them to the Government of India for disposal.
 - (b) When authorised the work should be carried out under the superintendence of an officer of the Royal Engineers. If necessary, application should be made to the Government of India for the services of a Royal Engineer officer for the purpose.

202 All military buildings must be constructed according to the standard designs fixed by the Government of India when such have been published and the sanction of that Government should be obtained when any deviation from the standard is considered desirable.

203 As regards regimental buildings for which no standard plans have been published the approval of the Government of India to the proposed design must be obtained before the commencement of the work even though its estimated cost is within the powers of sanction of the local Government concerned.

204 All projects connected with the choice of permanent stations for troops or for providing permanent accommodation for a larger force than

is at present quartered at a station or for the provision of any military buildings which are not comprised in the general regimental or departmental standard schemes of accommodation require the sanction of the Government of India

(b) CIVIL BUILDINGS

205 The site of every building should if possible be definitely settled before the detailed designs and estimates are prepared

206. In all cases local authorities must be consulted as to the convenience of the site. In the case of works or buildings which are intended to be erected in the neighbourhood of any fort or cantonment the matter should in the first instance be referred to the local Military Works officer for an expression of his opinion from a military point of view and then submitted to the Government of India in the Army Department for concurrence, and when such concurrence has been obtained no deviation is permissible without previous reference to that department

207. Rules regarding Zones of Defensive Works will be found in Army Regulations, India Volume II, Appendix XX. Special attention is drawn to the restrictions on the construction of buildings, alteration of ground level and collection of materials in such zones and to the prohibition of the transfer of State land in zones without the sanction of the Government of India

208 Powder magazines and all buildings which from their height or exposed situation are likely to be struck by lightning should be provided with lightning conductors as directed in the Code of Instructions for the guidance of Public Works officers on the subject. All conductors and their connections with the earth should be inspected and tested periodically under the rules laid down in that Code by Public Works Department officers a report of each such inspection being submitted to the Superintending Engineer

() ROADS

209. Projects for roads when submitted to the Government of India for sanction should be accompanied by the following documents, viz —

- (i) Report including a brief note on the proposed gradients
- (ii) Abstract estimate of cost
- (iii) Index map
- (iv) Plans of important works only

The documents numbered (i) to (iv) above should be either duplicates or copies as they are required for purposes of record by the Government of India, and will not be returned with the orders on the project. Detailed estimates and sections are not required with such projects when being dealt with by the Government of India and need not be submitted

210 Estimates for new lines of road should include the cost of all dwelling and inspection houses intended to be built along it for the accommodation of subordinates and others

211 It must be regarded as a fundamental rule that without the previous sanction of the Government of India no main artery of communication,

such as a trunk road may be abandoned or allowed to fall out of repair. As military considerations of the highest importance may be involved in any change in through communication all proposals for the removal of bridges or ferries Imperial or Provincial must invariably be submitted for the consideration and orders of the Government of India.

(d) EMBANKMENTS

212 In the case of new lines of river embankments it is necessary that the report should show clearly the financial responsibilities of Government in connection therewith and the manner in which it is proposed that the outlay shall be recovered.

(e) IRRIGATION WORKS

(1) *Civil Projects*

213. Every project for an irrigation work submitted to the Government of India should contain a full report as to the rainfall and depth of spring level in the tract affected the sources of existing irrigation and the means of drainage proposed if such are necessary. The chief marts for the agricultural produce of the district as well as the existing trade routes and railways, should be enumerated. The opinion of the local revenue officers should also be given as to the desirability or necessity of the projected work, the fairness of the water rates proposed, and the probability of the anticipated financial results being realized.

214 A general description of the proposed works should follow including the sources from which the supply of water is to be drawn the quantity of water available at different periods of the year, and the quantity it is proposed to utilize, also the character of the sediment brought down whether likely to fertilize or the reverse the area of land commanded the average area usually cultivated and the area probably irrigable, the lengths of main channels and distributaries and, if navigation be also contemplated the length of the navigable portion.

The quantity of water allotted to each main channel and the area irrigable therefrom in tabular form the dimensions of the channels and the works on each being entered in P W D Form No 1001.

The reasons for the adoption of the particular scheme recommended in preference to any other and a full account of the bases on which the alignments of channels and other portions of the designs have been projected, with a careful analysis of any engineering questions involved.

The question of labour and the sources whence it is obtainable, and the probable effects of the operations on the existing rates.

The localities whence materials are obtainable and the facilities for manufacture with the probable rates, the results of any experiments on the quality of lime the character of brick, clay, etc.

The method proposed of carrying out the work, and the establishment probably required.

The executive divisions into which it is proposed that the works should be divided, and the time which will probably be occupied in construction

In the case of projects which require the sanction of the Government of India or the Secretary of State, and for which Capital and Revenue accounts will be kept, the returns expected from the works (in P. W. D. Form No 153) and the basis on which they are calculated

215. The complete estimates for a project should include indirect as well as direct charges. The main headings are as follows —

No 14

Paragraph 215 — Insert a new sub paragraph after the words sub-heads of a project as follows:—“The estimate should include expenditure incurred prior to the estimate. Also add of this paragraph and

NOTE 2.—In the case of irrigation projects, for which either only Revenue Accounts or neither Capital nor Revenue Accounts are kept it is unnecessary, except in the case of large surveys for new irrigation projects referred to below, to enter provision for establishment and tools and plant in the estimate unless, for any reason it may be deemed desirable to do so in order to forecast the ultimate result of the project

No. 14—1-1-20.

Code Circular No 1

establishment and tools and plant to-
actuals provided that, in the case of
the Government of India or the Secretary of State, the percentages utilized
are justified by comparison with past actuals

accounts, as also the actual anticipated cost of tools and plant

Estimates for large surveys for new irrigation projects should, however, provide only for a charge of 5 per cent on the cost of special establishment to cover the supervision charges thereon

(ii) Storage Projects

216. The report should, in addition to the information specified in paragraphs 214 and 215, give the area of the tank and contents when full, the area of land commanded and irrigable, the length of the dam, its maximum height, materials of which it is proposed to construct it, form, etc., length of surplus weir or weirs, and the mode in which the water is to be let off for irrigation. The questions of the available water supply, number of times the reservoir will probably fill during the year, rainfall and proportion flowing off the catchment, character of soil and general slopes of the country, loss by evaporation and absorption, quality of the water, etc., should be fully dealt with, as well as the quantity of flood-water for which provision must be made, and the waterway of the escape weirs

(iii) *Irrigation projects affecting Native States*

217. In all projects which may affect riparian or other interests in Native States, before the estimate is submitted for the orders of the Government of India, the views of the Darhar, or Darhars, must be obtained through the political authorities concerned, namely —

- 1 For States under the political control of a local Government—through the local Government
- 2 For States in the Baluchistan, Central India and Rajputana Agencies and the North West Frontier Province—through the Agent to the Governor General
- 3 For Hyderabad, Mysore, Baroda, Jammu and Kashmir and Nepal—through the Resident

(j) TOWN SUPPLY PROJECTS

218. For town supply projects, the nature and quantity of the existing water supply should be given, and the reasons necessitating an improved supply, the possible sources of an additional supply and the reasons for preferring the scheme submitted, the area and number of people, horses, cattle etc., to be supplied, as well as the estimated daily allowance in gallons for each European, Indian, horse, etc., the quality of the water whether requiring filtration or not, and whether religious objections are likely to be raised to the use of the water

219. The report should be accompanied by an index map showing the lines of main and distributary piping and plans of all works including filters, service reservoirs, settling tanks, etc. If pumping is contemplated, the annual cost of working the pumps should be estimated, the mode of calculating dimensions of pipes, etc., and the formulæ used should form one of the appendices

III —Repairs

(a) GENERAL

220. Repairs are ordinarily of three kinds *first*, those which as a matter of regulation are carried out periodically, and which are usually of the same quantity from time to time, such as the painting and white washing of a building or a new coating of metal on a road, *second* those which are not done as a matter of regulation periodically, but which it is convenient to carry out so far as may be necessary, at the time of periodical repairs, and *third*, such occasional or petty repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair

221. Except in the cases contemplated in paragraph 233, provision for repairs of the first two kinds should be made in annual estimates and for the third kind in separate requisitions as the occasion may require

222. A separate estimate should be prepared for the maintenance of each work or of each class of building in each district or of a portion of a

work or group of works as detailed in the Budget. Attention to this point is necessary, for in the principal accounts the total outlay against each estimate being alone posted it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made.

223. Local Governments are empowered to fix the month which is to be considered as the last month of the working year for the purpose of annual maintenance estimates. Each ordinary repair estimate should include the whole expenditure which it is anticipated will be incurred during the working year on the maintenance of the work concerned.

224. Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated filling in unsightly pits, etc., round the buildings, all works establishment employed specially on the work, and under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc.

225. The sanction to an ordinary repair estimate lapses on the last day of the year fixed by the local Government under paragraph 223. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried on to completion the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.

226. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works.

227. In cases of urgency, the Superintending Engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction to the estimate but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible that the regular estimate is submitted at the earliest possible date.

228. In the case of all descriptions of work for the renewal of which any specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.

(b) SPECIAL RULES

(i) Buildings

229. To facilitate the preparation of estimates for periodical repairs a standard measurement book should be kept in the office of each Executive Engineer showing the detailed measurements of each kind of work which is usually subject to renewal in each work under his charge.

230. The method of arriving at the valuation of a building with reference to repairs is left to the local Government concerned subject to the proviso that the value assigned to any given building should not exceed the sum that would be arrived at were the approximate rate per superficial foot of plinth area for that class of building applied to it.

231. The estimate when prepared will be submitted to the officer occupying such building, or in the case of military buildings in charge of the department, to the Officer Commanding the station, for countersignature in token that all repairs known to be required are provided for. In the case of buildings occupied by officers of the Civil Department occasional repairs not provided for in the annual estimate will be executed on requisitions sanctioned under paragraph 190.

232. Where municipal or other taxes on public buildings are payable by Government, provision for such taxes should be made in the annual repair estimate.

233. In the case of any building, the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs 500, the Superintending Engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs 500 (*plus* the amount of the municipal taxes, if any, payable by Government under paragraph 311 of this Code) for any one building, to cover the cost of maintenance, and within this amount expenditure will be permissible without any detailed estimate being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past and, in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost of maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and be sanctioned by competent authority. On sanction being accorded to such an estimate the sanction of the Superintending Engineer to the lump sum provision will automatically be superseded for the working year in question.

NOTE.—The sanction accorded to the lump sum provision referred to in this paragraph shall be held to be a sanction to an estimate for the same amount for all purposes of this Code.

(ii) Roads

234. Unless metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "cost of collection" and "carriage", if the metal is to be manufactured, the probable outlay on each sub head of the operation should be shown distinct from carriage.

E—CONTRACTS

I—General.

235. The recognized systems for carrying out work, otherwise than by the employment of daily labour, are "Piece work" and "Contract work". Piece work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done, or the quantity to be done within a given period. The term "contract," as used in this Code does not include agreements for the execution of work by piece-work, nor does it include mere ordinary purchases of materials or stores, for such classes of agreements it is left to local Governments to frame such subsidiary rules as may be suitable.

to the special circumstances of each province. All other work, done under agreement, is termed "Contract work," and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

NOTE.—In framing its diary rules under the powers conferred in this paragraph special attention should be paid by local Governments to the necessity for the due observance of the

236 A "Manual for the guidance of officers of the Public Works Department in their relations with contractors" has been published for the general guidance and assistance of executive officers. The instructions contained in it must, however, be followed subject to a reference to competent authority before entering upon legal proceedings.

II —Contract documents

237. Before a work is given out on contract the Executive Engineer must prepare "contract documents" to include—

- 1st —A complete set of drawings showing the general dimensions of the proposed work, and so far as necessary, details of the various parts
- 2nd —A complete specification of the work to be done and of the materials to be used unless reference can be made to some standard specification
- 3rd —A schedule of the quantities of the various descriptions of work
- 4th —A set of 'conditions of contract' to be complied with by the person whose tender may be accepted

238 If the amount of the tender is likely to be beyond the Executive Engineer's power of acceptance or to be of an unusual character, he should, before publicly inviting tenders submit the contract documents to the Superintending Engineer for his approval or remarks together with a copy of the proposed advertisement for tenders and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that officer should, in like manner submit the contract documents to the Chief Engineer for approval.

239 In works of great magnitude the contract deeds should be specially prepared by the Government Law officers, but for ordinary contracts, including all such as are based on tenders which a Superintending Engineer is competent to accept such ordinary forms as may have been approved by the local Government will generally suffice.

III —Tenders

240 Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement

in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

1st—The place where and the time when the contract documents can be seen, and the blank forms of tender obtained, also the amount, if any, to be paid for such forms of tender

2nd—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice)

3rd—The amount of earnest money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender

4th—With whom, or what authority, the acceptance of the tender will rest

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason and this should be expressly stated in the advertisement

241. At the advertised time and place, all tenders received for the same contract should be opened by the Executive Engineer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. No tender should be accepted from any person directly or indirectly connected with the Government service—see paragraph 155

242. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer

243. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee as the case may be

244. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary

IV.—Security for performance of contracts

245. Security should in all cases be taken for the due fulfilment of a contract. This security may be—

securities Municipal Debentures Port Trust Bonds and Deposit receipts of recognized banks (approved of by local Governments) which publish regular accounts

- (b) Post office 5-year cash certificates for the amount at which the certificates were purchased but not for their face value
- (c) A deduction of 10 per cent from the monthly payments to be made on account of work done
- (d) Personal security of two persons of known probity and wealth

V.—Provision in contracts for imported stores

246. In framing contracts of any description, care should be taken to retain in the hands of Government the supply of imported materials, if required to any considerable extent and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained in ordinary course by indent on the Secretary of State or by purchases in the local market. In the case of important construction works let out on contract, such stores may be supplied by the contracting firm, subject to the conditions stated in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I

VI.—Enforcement of terms of contract

247. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the local Governments concerned

No 15

Introduce the following as a new paragraph—249 A In cases in which departures from the rules contained in section E of this chapter are unavoidable, local Governments are empowered to permit or condone such departures, as the case may be, subject to the following restrictions—

- I No officer may enter into a contract into which he is not empowered to enter under the provisions of paragraph 218, and appendix 3 to this Code
- II No local Government or officer may enter into a contract which exceeds the powers conferred in paragraphs 150, 457 (b), 461 or 466, as the case may be, or which infringes the rule in paragraph 249
- III No local Government or officer may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures, (*vide* the last sentence of paragraph 258)
- IV No local Government may waive the provisions of paragraph 246 where the purchase of imported materials contravenes the provisions of the Stores Rules

Note—Restrictions I and II above do not apply to piece-work agreements which are contracts within the meaning of this Code *vide* para 235

in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

- 1st—The place where and the time when the contract documents can be seen, and the blank forms of tender obtained, also the amount, if any, to be paid for such forms of tender
- 2nd—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice)
- 3rd—The amount of earnest money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender
- 4th—With whom or what authority, the acceptance of the tender will rest

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason and this should be expressly stated in the advertisement

241. At the advertised time and place, all tenders received for the same contract should be opened by the Executive Engineer or other officer in person, in the presence of such of the attending contractors or their agents as may choose to attend. No tender should be opened from any person directly or indirectly connected with the contract. —see paragraph 155

242. As a rule, no tender should be received unless accompanied by the required security to the extent which has been notified to the tenderer by the Executive Engineer or other officer

243. The amount of earnest money to be a security against the required security within the tender, or until the sums due may be

244. Usually the lowest objection to the capability or his execution of former rejection of tenders is left or duty is entrusted, and no rejection of his offer by a may be called for by sup

IV.—Security

245. Security should be required for every contract. This security

- (a) A deposit of money deposited —

- securities Municipal Debentures Port Trust Bonds and Deposit receipts of recognized banks (approved of by local Governments) which publish regular accounts
- (b) Post office 5-year cash certificates for the amount at which the certificates were purchased but not for their face value
 - (c) A deduction of 10 per cent from the monthly payments to be made on account of work done
 - (d) Personal security of two persons of known probity and wealth

V—Provision in contracts for imported stores

246 In framing contracts of any description care should be taken to retain in the hands of Government the supply of imported materials if required to any considerable extent and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained in ordinary course by indent on the Secretary of State or by purchases in the local market. In the case of important construction works let out on contract such stores may be supplied by the contracting firm subject to the conditions stated in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I.

VI.—Enforcement of terms of contract

247 Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms but they may be modified to suit local requirements after consultation with the legal advisers of the local Governments concerned. All agreements or security bonds entered into with the Public Works Department by contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty.

VII —Officers empowered to execute contracts

248 No authority lower than the officer in charge of a division can accept any tender or make a contract for public works. The officers legally empowered to execute on behalf of the Secretary of State the different classes of deeds, contracts and other instruments are detailed in Appendix 3. This power is however in each case subject to the departmental rules laying down the powers of officers to enter into contracts.

249 It is not the intention to prevent local Governments and the officers mentioned in the preceding paragraph from giving out to different contractors a number of contracts relating to one work even though such work may be estimated to cost more than the amount up to which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor if he has received one contract may he receive a second in connection with the same work or estimate while the first is still in force if the sum of the contracts exceeds the power of acceptance of the authority concerned.

F.—SALE AND ACQUISITION OF LAND

I—Sale of Government land and immoveable property.

250. All land, the property of Government, should ordinarily be sold through the Revenue Department

251. When any immoveable public property is made over to a local authority for public religious educational or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that, should the property be at any time resumed by Government the compensation payable therefor shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost or their present value whichever may be less, of any buildings erected or other works executed on the land by the local authority

II.—Acquisition of land.

(a) GENERAL

252. When land is required for public purposes the officer of the Public Works Department should, in the first instance, consult the chief Revenue officer of the district, and obtain from him the fullest possible information as to the probable cost of the land, per acre or otherwise, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works officer and submitted for sanction.

253. When sanction to an estimate framed as above directed, has been obtained, the Executive Engineer or other Public Works officer concerned, should commit the matter to the Revenue officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation, subject to the instructions which he may receive from the revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired to be materially exceeded, the Revenue officer making the award should give sufficient notice to the Public Works officer and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should, before making the award allow such an officer an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. When such a reference is made the Public Works officer should if it is found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. When possession has once been taken under Section 16 or 17 of the Act Government cannot withdraw from the acquisition of the land. In cases therefore where the amount claimed in pursuance of a notice under the Act is largely in excess of the amount subsequently awarded by the Collector, and the acquisition of the land is not absolutely necessary,

possession should not be taken without a reference to the authority sanctioning the work until the time within which an application for a reference to the Court must be made under Section 18 of the Act has elapsed without such application being made

254. The arrangements between the officers of the department and the Revenue officers to determine what land to take up should where practicable be made without divulging the intentions of the Government so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred

255 After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act The procedure in the two cases, which is applicable also in the case of land taken up for Military Works, is described in the Civil Account Code Volume I Appendix C

(b) LAND HELD FOR MILITARY PURPOSES

256 No land, whether—

- (a) within cantonment limits,
- (b) forming part of an encamping ground, or
- (c) otherwise held for military purposes

should be taken up or occupied for any purpose whatever either by contractors or any other persons (official or non official) acting under the orders of any Civil Department of the State, until the sanction of the Government of India in the Army Department to the occupation or use of the land has first been obtained and communicated to the General Officer Commanding the Division or Independent Brigade In all such cases the sanction of the Government of India should be obtained by the General Officer Commanding the Division or Independent Brigade through the Quarter Master General in India

Application for such land when within cantonment limits should be made by the officer in charge of the works to the cantonment authority and by the latter to the superior military authority but in the case of a military encamping ground application should be made to the General Officer Commanding the Division or Independent Brigade The military authorities will then take the necessary steps to obtain—(i) the opinion of the local Government, which should invariably be recorded upon all applications and (ii) the sanction of the Government of India to the occupation of the required land The foregoing procedure will apply in cases where it is proposed to purchase, or otherwise acquire permanently any building situated on military land for the use of a Civil Department

(c) ACQUISITION OF LAND BY PRIVATE NEGOTIATION

257. In the case of land acquired by private negotiation, the officer who settles the price, etc should draw up Form A prescribed for use in the case

of an award, and this should be made the basis of the subsequent payments and audit

G—EXECUTION OF WORKS

I—Commencement of work.

258. It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Permission, granted by Government in orders on a Budget estimate, for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard to petty works, as defined in paragraph 188, repairs of the nature contemplated in paragraphs 190 III and 233, and in cases of real emergency to be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate by the Government of India or any other authority, not excepting His Majesty's Secretary of State for India, conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the Budget estimate of the year, or provision has been made for the outlay within the official year either by reappropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

259. Verbal orders for the commencement of work are to be deprecated as being liable to misapprehension, but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

260. When any new building is about to be commenced, or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, military or civil, concerned.

261. No work should be commenced on land which has not been duly made over by the responsible civil officers.

II—Scope of sanction

202. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

Savings due to the abandonment of a substantial section of any project sanctioned by an authority not lower than the local Government are not to be considered as available for work on other sections

NOTE—For the purpose of this ruling a substantial section of a project shall be considered to have been abandoned, if the estimated cost of the works in such section is not less than 5 per cent of the total sanctioned cost of the project excluding in the case of irrigation projects the estimated cost of the headworks as originally approved

III—Lapse of sanction

263. The sanction to an estimate for a public work will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving for the year in which the provision is made, the sanction to the estimate

NOTE—The orders contained in this paragraph are special for the Public Works Department, and override in so far as estimates for works are concerned the general rule contained in Article 293 of the Civil Account Code, Volume I

IV.—Alterations in design during construction.

264. No material alteration in sanctioned, still less in standard, designs may be made without the sanction of the competent authority. In urgent cases where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may require

NOTE—Revised administrative approval is necessary in the cases indicated in paragraph 181

265. In the case of works, the estimates for which have been sanctioned by the local Government no alterations or additions likely to cause an excess which will not fall within the powers of sanction of the local Government should be permitted without the previous approval of the Government of India. Similarly no alterations or additions to an estimate sanctioned by the Government of India or Secretary of State, involving expenditure beyond the powers of sanction of the local Government should be made without the previous approval of the Government of India. When however, in any case the matter is of extreme urgency the local authority may act in anticipation of sanction provided a full report of the circumstances is made to the Government of India without delay

266. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work

V.—Miscellaneous rules for the execution of works.

267. In the execution of works, every care should be taken that the safety and convenience of the public are duly attended to, and that all opera-

of an award, and this should be made the basis of the subsequent payments and audit

G—EXECUTION OF WORKS

I.—Commencement of work.

258. It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Permission, granted by Government in orders on a Budget estimate, for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard to petty works, as defined in paragraph 188, repairs of the nature contemplated in paragraphs 190 III and 233, and in cases of real emergency to be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate by the Government of India or any other authority, not excepting His Majesty's Secretary of State for India, conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the Budget estimate of the year, or provision has been made for the outlay within the official year either by reappropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

259. Verbal orders for the commencement of work are to be deprecated as being liable to misapprehension, but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

260. When any new building is about to be commenced, or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, military or civil concerned.

261. No work should be commenced on land which has not been duly made over by the responsible civil officers.

II—Scope of sanction

262. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

Savings due to the abandonment of a substantial section of any project sanctioned by an authority not lower than the local Government are not to be considered as available for work on other sections.

NOTE—For the purpose of this ruling a substantial section of a project shall be considered to have been abandoned, if the estimated cost of the works in such section is not less than 5 per cent. of the total sanctioned cost of the project, excluding in the case of irrigation projects the estimated cost of the headworks as originally approved.

III.—Lapse of sanction

263. The sanction to an estimate for a public work will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the sanction to the estimate.

NOTE—The orders contained in this paragraph are special for the Public Works Department, and override in so far as estimates for works are concerned the general rule contained in Article 293 of the Civil Account Code, Volume I.

IV.—Alterations in design during construction

264. No material alteration in sanctioned, still less in standard designs, any work without the alteration of importance, a revised or supplementary estimate (see paragraphs 287-291) should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may require.

NOTE—Revised administrative approval is necessary in the cases indicated in paragraph 181.

265. In the case of works, the estimates for which have been sanctioned by the local Government no alterations or additions likely to cause an excess which will not fall within the powers of sanction of the local Government should be permitted without the previous approval of the Government of India. Similarly no alterations or additions to an estimate sanctioned by the Government of India or Secretary of State involving expenditure beyond the powers of sanction of the local Government should be made without the previous approval of the Government of India. When, however, in any case the matter is of extreme urgency the local authority may act in anticipation of sanction provided a full report of the circumstances is made to the Government of India without delay.

266. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work.

V.—Miscellaneous rules for the execution of works.

267. In the execution of works every care should be taken that the safety and convenience of the public are duly attended to, and that all opera-

tions are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided, and the occupation of land, when practicable, be so timed as not to lead to the destruction of standing crops. Brick and lime-kilns should not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

268. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political authority on the spot, unless under the orders of the local Government within whose jurisdiction the edifice stands—see also paragraph 310.

269. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

270. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.

271. Serious accidents should be reported to the Superintending Engineer (see paragraph 75) and also at the discretion of the Executive Engineer to the local Government. Officers or subordinates in charge of the work should report to the proper civil authorities on the spot, and in the case of death on the spot, they should not allow the body to be removed till an inquiry has been held.

272. The employment of female labourers on works in the neighbourhood of soldiers' barracks should be avoided as far as possible.

273. Carriage of any description, employed for purposes connected with public works, is as liable to be impressed for military purposes as carriage employed by private individuals.

274. The Superintending Engineer may, if he deem it necessary, direct the Executive Engineer to suspend the commencement or progress of any work pending the orders of the local Government.

XL—Advances to contractors

275. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases—

- (a) Cases in which a contractor whose contract is for finished work, requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to

the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of sub divisional officer, that the quantities of materials upon which the advances are made have actually been brought to site that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of

Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

- (b) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs 50 may be allowed by subordinates.
- (c) In all other cases only with the sanction of the local Government, which may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

VII.—Sanitary rules on extensive works.

276. Each local Government should cause a set of special rules to be drawn up, with the object of preventing outbreaks of disease, and arresting and alleviating the intensity of epidemics. It is the duty of Superintending Engineers to see that these rules are duly carried out.

277. Any reasonable outlay for such temporary cover as may be needed for bodies of work people of considerable magnitude, for the marking out, clearing and draining of their temporary stations, also for entertaining some small temporary establishment to look after the latrines, one or two police men, and hospital establishments, may be authorized as forming part of the contingent outlay on the work under execution.

VIII.—Information to be given to the Survey Department.

278. With a view to the Survey Department being supplied with infor-

- 1.—When any such public work has been constructed, or section thereof has been opened, the index or record map, on whatever scale available (not less than one inch=one mile) provided it is from

IV—The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such instalments and by such dates as the local Government shall decide in each case. No advance of Government money for such purpose will be permitted, and in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further instalments.

V—It will be the duty of the officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any anticipated excesses over estimate, as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

VI—Local Governments undertaking such works should satisfy themselves that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.

VII—Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

284. It must be distinctly understood that contributions on account of one work can, in no circumstances, be utilised in meeting outlay on account of another work the contributions for which may be in arrears.

J—DISPOSAL OF ESTIMATES

I.—Office of record for estimates

285. Estimates after being sanctioned by proper authority, should be returned to the Executive Engineer for record in his office.

II.—Communication of sanctions to estimates to the Audit Officer

286. A return of all estimates sanctioned by the Executive Engineer should be sent by him to the Superintending Engineer, and these sanctions, together with those accorded by the Superintending Engineer, should be communicated monthly through the Chief Engineer to the Audit Officer.

Advices of all detailed estimates sanctioned by authority higher than a Superintending Engineer should be communicated to the Audit Officer, monthly at least, in such form as may be prescribed by the local Government.

K—SUPPLEMENTARY AND REVISED ESTIMATES

I.—Supplementary Estimates.

287. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

II.—Revised Estimates.

288. A revised estimate must be submitted when the sanctioned estimate (*vide* paragraph 262) is likely to be exceeded by more than 5 per cent, either from the rates being found insufficient, or from any cause whatever, except as mentioned in paragraph 287. See however paragraphs 266, 399, and 445.

289. When a revised estimate is submitted, it must be accompanied by a comparative statement (P. W. D. Form No. 119) and by a report showing the progress made to date. It is the duty alike of the Executive and of the Superintending Engineer to watch carefully the progress of expenditure and to see that a revised estimate is submitted directly the necessity arises.

290. When the submission of a revised estimate under the above rules is found necessary, it is essential that the revised estimate should be compared with the latest existing sanction of competent authority. See paragraph 262. When by reason of intermediate modifications such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared showing how the sanction with which the revised estimate is compared has been arrived at.

III.—Utilization of completion report as revised estimate.

291. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, may be explained in a Completion Report or Statement prepared under the rules in paragraph 292.

L—COMPLETION REPORTS, CERTIFICATES AND PLANS

I.—General.

292. (a) A consolidated Completion Statement in Form No. 45 E should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate (*vide* paragraph 262) by an amount greater than that which the Executive Engineer is empowered to pass. This statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the Completion Statement is utilised instead of a revised

estimate under paragraph 291, sufficient details must be given, if the excess is more than 5 per cent, to satisfy the authority whose sanction is necessary.

(b) A detailed Completion Report in Form No 45 A need only be prepared in respect of works on which the outlay has been recorded by sub heads,

- (1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent, and
- (2) when, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate and should mention the names of the engineers and subordinates by whom the work was supervised. See also paragraph 262

NOTE 1—The Superintending Engineer may, if he so desires, require a detailed Completion Report to be prepared on the completion of any other work.

NOTE 2—Special rules for the preparation of Completion Reports of irrigation projects are given in paragraphs 401 and 418

II—Works executed on behalf of other departments

293. On the completion of an original work executed on behalf of another department, a completion certificate in Form No 15 B should be forwarded by the Executive Engineer to the civil or military authority concerned who should after signing it in the space provided for the purpose (vide also paragraph 265), return it to the Executive Engineer

In the case of repairs, the sub divisional officer should submit a completion certificate in Form No 15 D to the officer of the department immediately interested in the work who should, after endorsing it with the remark that the work is in "good" order or otherwise, forward it to his departmental superior (if he is not himself the officer competent to sign the certificate). The latter officer should then transmit it to the Executive Engineer for disposal

The Completion Certificate in the case of petty works and repairs will be endorsed on the requisition (Form No 8A) and no separate certificate is then required

294. Civil and military officers are required to fill up and sign all authorised forms of requisition, Completion Report or other certificate of execution that may be required by the Executive Engineer, in consequence of the execution of any work on their application or order

295. The countersignature of a civil or military officer merely implies, in the case of an original work, that the work has been completed and taken over, and in the case of repairs that the building or work, generally, is in proper order, and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signature, but he should bear in mind that in making remarks which are unnecessary or irrelevant, he may occasion much trouble and delay. See also paragraph 297

III —Record drawings.

296. Record drawings, shewing the work as actually constructed, should be completed as soon as possible by the officer in immediate charge of every new work or alteration of an existing work, for approval and record by the Executive Engineer (vide paragraphs 170 and 319) Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the Report or if otherwise so directed by the Superintending Engineer, be prepared in the Executive Engineer's office to accompany the Completion Report

IV.—Office of record.

297. On the completion of any work in respect of which a Completion Report or Statement is required under rule, such report or statement should be forwarded by the Executive Engineer to the Audit Officer who should, after verification of the figures, transmit it to the Superintending Engineer. That officer should forward it to the Secretary to the local Government if he is not himself empowered to deal with the excess. After disposal by the authority concerned it should be returned to the divisional office, which is the office of final record for all Completion Reports

Completion plans, if any, should not be sent to the audit office but should be forwarded direct to the Superintending Engineer who should attach them to the Completion Report on its receipt

Completion certificates, which should not be submitted to audit, should ordinarily be retained in the divisional office, but in the event of unfavourable remarks having been recorded upon such a certificate by any civil or military officer, it should be submitted for the orders of the Superintending Engineer with the explanation of the Executive Engineer and an account of any action he may have taken

Chapter III.—Public Buildings

A.—GENERAL

I.—General Rules

298 The officer in charge of each building should make some person of his establishment answerable for its general condition

299 As a theatre is peculiarly liable to fire no Government building in which stores or other Government property is kept should be used for theatrical purposes

300 Insurances of Government buildings are not to be effected except in the case of specially valuable property liable to special risks Local Governments may exercise their discretion as to the insurance of specially valuable provincial property

II.—Fixtures and Furniture

(a) FIXTURES

301 Every public building should be provided with all necessary fixtures The periodical repair of these fixtures should be carried out by the Public Works Department and charged to the repair estimate of the building All petty repairs of fixtures and the replacement of broken glass in doors and windows required in the intervals between the periodical repairs should be carried out by the officer in charge of the building see entry (p) in Appendix BBBB Civil Account Code Volume I

NOTE.—Subject to such exception as may be authorized under paragraph 431 (6) punkah includes its suspending ropes tubes pulleys and its pole or board and the flap attached thereto It does not include covering for the flap or its or pulling rope

(b) FURNITURE

(i) General

302 The Executive Engineer will not supply nor repair furniture screens, purdahs or tatties, nor will he perform any of the duties specified above as devolving on the departmental officer in charge Furniture for new offices may, however be supplied by the Executive Engineer, and charged in his accounts provided the local Government authorizes the inclusion of the cost of such furniture in the estimates of the offices concerned This rule does not apply to the case of furniture for travellers' rest houses staging hungalows or circuit houses the outlay on the supply and repair of which will be treated as charges of the Civil Department In the case of Public Works inspection bungalows the furniture should be supplied and repaired at the cost of the Public Works Department

(ii) *Residences of high officials* -

303. The administration of the furniture funds of the official residences of the Heads of local Governments and other high officials including the upkeep of a stock list and the purchase, repair and maintenance of furniture, will be conducted by the Military Secretary in the case of Governors, Private Secretary in the case of Lieutenant Governors, or, in the case of Chief Commissioners, Residents of the first class and Agents to the Governor General, by such other officers as may be charged with these duties under rules issued by the Government of India in the Home Department. In every second and fourth year of the incumbency of a Governor, etc., a special inspection (and check of the stock list) will be made by the Audit Officer. The Executive Engineer in charge of the building will inspect the furniture at the same time as the Audit Officer and a joint report will be submitted by the two officers. The Executive Engineer's duty will be to satisfy himself that the furniture is being properly maintained in good and serviceable order. It is important that the furniture should not be allowed to deteriorate to an extent that will give rise to large demands for renewals on changes of incumbents.

III.—Purchase and sale of Government buildings

(a) PURCHASE OF BUILDINGS

304. No building may be purchased for public purposes without the orders of the local Government, to whom a survey and valuation report by the Executive Engineer of the division should in all cases, be submitted — See also paragraph 300

(b) SALE AND DISMANTLEMENT OF BUILDINGS

305. No permanent public buildings constructed from Imperial funds, the book value of which exceeds Rs 1,000, may be sold or dismantled without the sanction previously obtained of the Government of India.

Permanent public buildings constructed from Imperial funds of which the book value is Rs 1,000 or less and all public buildings whatever their book value, constructed from Provincial funds, may be sold or dismantled under the orders of the local Government. In respect of Provincial buildings of which the book value is not over Rs 5,000 local Governments may delegate their powers to Superintending Engineers and Executive Engineers within such limits and subject to such conditions as may be held desirable in each case.

were erected has been served. It is the duty of the Executive Engineer to report when, in his opinion any building or other property of Government in his charge ought to be sold or dismantled.

This rule does not apply to military buildings regarding which see Army Regulations, India, Vol XII (Edition 1914), paragraph 63

NOTE.—In the case of Baluchistan and the North West Frontier Province the limit of Rs 1,000 refers to the Imperial share only

IV.—Hire of office accommodation for officers of the Public Works Department.

306. (1) The amount of rent to be paid for office accommodation for Superintending Engineers may be fixed at the discretion of the local Government

(2) When it is necessary to hire a separate building for the accommodation of offices of Superintendents of Works or Executive Engineers, the amount of office rent to be paid by Government will be fixed by the Superintending Engineer, up to a maximum of Rs 100 per mensem, any higher rent being fixed by the local Government

(3) When Executive Engineers in charge of divisions and Superintendents of Works provide accommodation for their offices in the building (not being a Government building) in which they reside, they may, under the orders of
 up to Rs 30 a
 cases the office
 be increased to
 exceed half the
 rent of the whole house subject to the same maximum, vide also paragraph 325, rules I (f) and III (d)

(4) When a sub-divisional office is necessarily accommodated in the sub-divisional officer's residence, (not being a Government building) the sub-divisional officer may, under the sanction of the Superintending Engineer, be allowed a fair proportion of the rent actually paid for the house he occupies on account of the accommodation which he necessarily has to provide for the office establishment attached to his sub-division, up to a maximum of Rs 20 per mensem, any higher rent being fixed by the local Government, subject to the following conditions —

- (i) In calculating the accommodation set apart for office purposes no allowance should be made for a separate room, apart from the office, to be occupied by the sub-divisional officer
- (ii) The sub-divisional officer's immediate superior must certify both as to the amount of necessary accommodation, and that it is actually available and suitable in the house in question
- (iii) He must also certify that no Government building is available, and that no suitable separate building can be hired for the purpose at a less cost

If the building is a private one, the rent to be paid by Government should be

(5) The Municipal tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government, otherwise the officer concerned should pay the share of such tax corresponding with the share of the rent payable by him and Government should be debited with the difference. See paragraph 311.

NOTE—The orders contained in clauses (1) to (4) of this paragraph are special for the Public Works Department, and override the general orders contained in entry (m) (b) of Appendix BBBB to the Civil Account Code Volume I.

V.—Renting of buildings.

307. It is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They b, but a lease may be given with the agreement should be added, agreeer to terminate the lease at by Government.

308. Public buildings let to private individuals should not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations even at their own expense, except with the express concurrence of the Executive Engineer. The fact of any additions or alterations being made by the occupant is considered as a breach of the conditions of the lease. These condi-

309. No public building in the charge of the Executive Engineer may be occupied as a private residence without his consent, except under the orders of his departmental superiors or of the local Government.

310. On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious use to be occupied as a dwelling house, or for any other purpose, without the consent of the persons interested and the sanction of the principal civil or political authority on the spot—See also paragraph 268

VL—Taxes.

311. Municipal taxes on Public Works buildings other than military [see -

occupied as residences such taxes should be paid, subject to note 1 below, by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will be ordinarily adjusted as part of the cost of maintenance [see paragraph 325, Rule I (e) (ii)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the

ceptance, the pay-
 If the assessment
 o obtain redress
 uld not ordinarily
 be had to the special provisions of Act XI of 1881 No municipal taxes are
 leviable on public buildings situated in cantonments In any case in which
 a lump sum is paid as tax for all Government buildings, or for a number of
 Government buildings in a Municipality, it shall, provided the buildings are
 in the occupation of more than one department of Government, be paid
 in the Civil Department See also entry (o) of Appendix BBBB to the Civil
 Account Code, Volume I

performance of their duties that they should reside in any particular house If the officer is
 claimed

312 In the case of buildings occupied by Heads of local Governments
 where it is specially decided that *municipal rates and taxes* are to be paid
 by Government and not by the Head of the Government from his private
 purse or contract grant arrangements should be made by the Public Works
 Department for the payment of such taxes

VII —Sanitary, Water Supply and Electrical Installations.

313. All works and repairs in connection with sanitary, water supply and
 electrical installations to Government buildings should be carried out by, or
 through the agency of the Public Works Department, except in special cases
 under the orders of the local Government

As a general exception to this rule the Post Office and Telegraph Depart-
 ment is authorized to execute works and repairs in connection with electrical

installations in telegraph buildings including residences forming part of, or adjoining, office buildings, but not other residential buildings, the case of which will be governed by the ordinary rule. See also entry (p) (a) of Appendix BBBB to the Civil Account Code, Volume I

VIII —Buildings of historical interest.

314. All buildings and monuments of historical or architectural interest should be carefully attended to and it will be the duty of Executive Engineers to arrange for a systematic annual or even more frequent inspection of the monuments in their divisions and of all Executive and Superintending Engineers to keep Government fully informed as to the condition of those monuments and to prepare estimates for their repair

It will be the duty of Archaeological officers —

- (1) To advise on the proposals for conservation or restoration works submitted by the officers of the Public Works Department, and to recommend the order of precedence in which these as well as any works suggested by themselves should be undertaken
- (2) To submit proposals for the conservation or repair of ancient buildings of interest requiring preservation which have come to their own notice during their tours
- (3) To pass plans and estimates for all works of conservation and repair whether suggested by themselves or by the Public Works Department. It will not be the duty of Archaeological officers to criticise rates but to approve and advise on the character of the works to be carried out
- (4) To assist in the supervision of the works of conservation while they are in progress, the degree of assistance required depending upon the nature and importance of the work. It will be the duty of Archaeological officers to assist the engineers with their advice, and to bring to the notice of the proper authority any alterations or repairs which in their opinion are likely to affect the architectural or historical interest of the building —See also paragraph 85

IX —Use of Government buildings by Volunteer Corps.

315 The following principles should be observed in dealing with questions regarding the conditions on which Volunteer Corps should be allowed the use of buildings the property of the State —

- I —If buildings are likely to be required again by the State they should be retained in Military Works or Provincial Public Works charge, and be repaired at the cost of Government, the Corps being charged rent for the accommodation. Any alterations or additions required by the Corps should be carried out at the expense of the State and considered in fixing the rent

- II —When the buildings are not required by the State they should be

over altogether to the Volunteer Corps free of charge. The Corps should then keep them in repair, and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground rent may be charged.

III.—If the buildings should in any circumstances be resumed, Government would compensate the Volunteer Corps for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.

IV.—

V.—I

by local Governments under the above rules

316 The arrangements made with the concurrence of the Government of

X.—Inspection of public buildings.

317. Every public building should be carefully examined at least once in each year by the Executive Engineer of the division and also, if possible, by the Superintending Engineer. If circumstances require it, their reports should be brought to the notice of the local Government.

XI.—Registers and Plans of Buildings.

(a) REGISTER OF BUILDINGS

thereon, the value of each separate structure being also shewn separately.

Works Department Form No. 137, the values of main and separate structures being shewn separately as indicated above

(b) PLANS OF BUILDINGS

318. In case of buildings and works borne on the returns of the Public Works Department, the Executive Engineer will be held responsible that plans of such buildings are corrected on completion of any alterations.

B—RESIDENCES FOR GOVERNMENT OFFICIALS

I.—General.

320. No houses should be built or purchased by local Governments as residences for public servants except in the following cases —

- (i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense
- (ii) When it is necessary on public grounds for the officer to reside on, or close to, the premises in which his duties have to be performed, such as a jail a police *thana*, a school a factory, a mint etc
- (iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e.g.*, buildings along lines of roads or canals for the housing of officials employed on their construction or maintenance
- (iv) When it is shown to the satisfaction of the local Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors

321. Proposals to construct or purchase residences for officials in all cases which are not provided for in paragraph 320, or in which the local Governments have doubts as to the operation of that paragraph should be submitted to the Government of India for orders

322. I Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official the local Government should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term and on such conditions as may be appropriate. No such lease should be entered into without the express sanction of the local Government, which must be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay as rent—

- (a) the sum payable annually to the lessor,
- (b) when repairs are executed by Government the estimated annual charges for repair and maintenance,
- (c) in cases in which Government is liable to pay municipal taxes, the amount of such taxes *vide* paragraph 311

The occupant shall also pay municipal taxes which by local rule or custom are levied on the occupant, in addition to the rent payable to Government. When the rent payable by Government for the house exceeds 10 per cent of the average salary and local allowances, if any, of the class of official who

will usually occupy it the sanction of the Government of India should be obtained before the lease is executed. The lease may, however, be sanctioned by the local Government if the house to be leased is intended for the occupation of—

- (i) officers whose average salaries (including local allowances) do not exceed Rs 500 *per mensem*, when the salary is charged wholly or partly to Provincial revenues
- (ii) officers whose average salaries (including local allowances) do not exceed Rs 100 *per mensem* when the salary is charged wholly to Imperial revenues. In the case of divided heads in Baluchistan and the North West Frontier Province this limit applies to the Imperial share only

II Leases should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at Government expense the consent of the owner must first be obtained in writing unless the work is considered by the local Government to be essential for sanitary reasons and the rent payable by the occupant will be increased under the following rules —

- (i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work, less an allowance for deterioration which should be fixed before the work is done the occupant will be required to pay the following additional charges —
 - (a) $3\frac{1}{2}$ per cent on the capital cost of the additional work,
 - (b) the percentage or amount fixed for deterioration
 - (c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government),

or

- (ii) If the landlord refuses to accept any liability for the additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease—
 - (a) the capital sum expended including interest at $3\frac{1}{2}$ per cent
 - (b) the annual estimated charges for maintenance and repairs of the additional work

NOTE—The amount to be recovered monthly from the tenant should be fixed when the work is completed and should be distributed equally throughout the remaining period of the lease

In case (i) the capital cost will be held to be the total expenditure less half the amount which will be recovered on account of deterioration

In case (ii) interest will be calculated on half the amount of the outlay

III Capital expenditure under sub clause (ii) of clause II should only be incurred when absolutely necessary, and except in the case of houses intended

for occupation by officers referred to in sub clauses (i) and (ii) of clause I of this paragraph, the previous approval of the Government of India should be obtained in cases where the capital expenditure under sub clause (i) or (ii)

of rent for the occupa-
paragraph 325, and the
(b) of that paragraph

II.—Rent rules for Government buildings used as residences.

323. The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government under the conditions specified in paragraph 322 and in rule (1) E, paragraph 431, will be held responsible for the prescribed rent during his tenure of the appointment.

Local Governments may sanction exceptions to this rule in the following cases —

No. 16

Paragraph 323 — For the words already pays rent for a house in clause (a) substitute the following — does not actually occupy the house.

No. 16—1-1-20.

Code Circular No. 1.

vice versa to the case of a European officer

- (e) When an officer officiating in an appointment for a period not exceeding two months is actually prevented from occupying the house provided for him by circumstances which the local Government considers sufficient to warrant an exception being made in his favour

NOTE — The permanent incumbent may, during absence on privilege leave, be permitted by the local Government to store, free of rent, his furniture and other belongings in the Government residence he has been occupying when both the conditions specified below are fulfilled —

- (i) the temporary incumbent does not require the residence and is exempted from the payment of the rent thereof, and
- (ii) arrangements cannot be made to lease the house during the absence of the permanent incumbent

324. The sub letting of an official residence may be permitted under the following conditions —

- (i) the sub-let should be to a tenant approved by the Superintending Engineer as representative of Government,
- (ii) the officer will still remain personally responsible for the rent and for any damage caused to the building beyond fair wear and tear :

- (iii) Government will not recognise the sub-tenancy ;
- (ii) the rent to be charged by the officer to his tenant should not, except with the sanction of the local Government in special circumstances, exceed the rent paid by the officer to Government ;
- (r) sub-tenancy should continue only for so long as the officer who makes the arrangement holds the appointment for which the official residence is provided ,

325. For the purpose of the following rules Government buildings intended for occupation as residences by Government officials and others will be divided into two classes —

CLASS I—Buildings from the rentals of which an adequate return is expected on the capital cost, that is, buildings which will ordinarily be occupied by tenants whose rents will be fixed in accordance with rules I and II.

CLASS II—Buildings from the rentals of which an adequate return on the capital cost is not expected, that is, buildings which will ordinarily be occupied by officials who are entitled to accommodation rent free, or at reduced rents, the amounts of which are determined otherwise than in accordance with rules I and II.

NOTE—The fact that a building of Class I is occasionally occupied by a tenant who is not a Government official, shall not affect its classification as a Class I building. The fact that a building of Class II is occasionally occupied by a tenant who is not a Government official, shall not affect its classification as a Class II building. The fact that a building of Class I is occasionally occupied by a tenant who is not a Government official, shall not affect its classification as a Class I building. The fact that a building of Class II is occasionally occupied by a tenant who is not a Government official, shall not affect its classification as a Class II building.

Basis of assessment for buildings in Class I.

RULE I—The rent for each building in Class I will be fixed by the local Government subject to the following conditions—

- (a) The aggregate of the full annual rentals fixed for all buildings in this class shall not be less than a sum which will cover interest at 3½ per cent on the capital cost of the buildings *plus* the personal allowances local allowance from whatever sources received and, in the case of re-employed pensioners, the pension of the officer in actual occupation, but in the case of an officer drawing presidency house rent, the Government allowance shall be deducted from the amount assessed as rent for the quarters occupied, prior to the application of the limit of 10 per cent on pay and allowance other than house allowance.
- (b) The

NOTE 1—The rent liability need not necessarily be limited to 10 per cent. of salary and allowances in cases where occupation of quarters is optional.

NOTE 2—All officers in political employ serving in Native States in India with the exception of—

- (a) Agents to the Governor-General and Presidents of the 1st class,
- (b) officers serving in Burma.

(c) the Assistants to the Agent to the Governor General in Rajputana in respect of the houses occupied by them at Mount Abu,

and such other persons as the Government may see fit to pay rent under the same

subject to the maximum limits referred to, and not only on that of the private portion of the house occupied

(c) For the purpose of this rule the capital cost of a building shall, unless specially reduced under clause (g), be taken as the cost of the building and its site, without addition of any percentages on account of establishment or tools and plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained, if not, it will be the value at the time that these rules are first applied. If the house was built on land the property of Government, the actual outlay incurred by the State on such land should be included in the capital cost of the building, for the purpose of assessing rent, but if no such outlay has been incurred, the value of the site should not be included in the capital cost of the building.

(d) In the case of houses purchased by Government, the capital cost will be the price actually paid for the property together with the amount of the works outlay incurred by Government in altering, restoring or improving the building. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Executive Engineer of the division and approved by the Superintending Engineer, and this estimate should be taken as the capital cost.

(e) The average annual cost of maintenance and repairs will consist of two parts—special and ordinary charges.

(f) Special charges will be those incurred in the renewal of floors or roofs, or on other special repairs or replacements occurring at long intervals. Provision for such charges should be made in the form of a percentage on the capital cost of each building, which will vary for different classes of buildings, and will, in the first instance, be fixed for each class by the Chief Engineer. When repairs are necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity, the cost of such special repairs should be shown separately.

NOTE.—The cost of replacements or additions which really represent an increase in the value of a building, will, to the extent of such increase, be chargeable to the capital cost of the building, the balance only being chargeable to special repairs—vide paragraph 175.

(11) Ordinary charges will include the cost of ordinary annual repairs, together with a proportional share of the expenditure that may be required quadrennially or at other short intervals.

The amount of these charges will be estimated by the Executive Engineer of the division and approved by the Superintending Engineer. Ordinary charges will also include the share of municipal taxes payable by Government. Municipal taxes which by local rule or custom are levied on the occupant will be payable by the occupant under paragraph 311, in addition to the rent payable to Government under the rules.

No. 17 (f) —

Paragraph 325 — *Add the following* — Where, elsewhere than in his residence, is, in the opinion of the official and non-official, on business, a deduction from the extent of half the assessed rate for maintenance, no establishment or cost of maintenance necessary and partly as an estimate of the portion of the residential and accounted for.

No. 17—1120

and rent is permissible on this account

vided for the occupant and, (3) it is optional, no deduction from

- (g) When the capital cost of a building, as defined in clauses (c) and (d), is in the opinion of the local Government greatly in excess of its real value, so as to involve the assessment of a rental far above the value of the accommodation provided, application may be made to the Government of India for sanction to write off a portion of the capital cost. When such applications are submitted they should be accompanied by a statement giving the information required by rule VIII and the reason for the excessive cost should, as far as possible be explained.
- (h) Renewals of a building or of its subsidiary works such as out houses, roads drains culverts, etc., or new construction, such as retaining walls necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity will be chargeable to the capital cost, but on completion the local Government should decide what amount should be written off the original capital cost, and report the decision and the reason for it to the Government of India. When a portion of a building is required to be dismantled to make room for alterations or additions, the capital value of the dismantled portion should be dealt with under paragraph 176.
- (i) All buildings of Class I under a local Government may be kept on a single list for the purpose of this rule, or there may be separate lists for each circle of Superintendence, as may be more convenient, and local Governments may delegate the power of fixing rents under this rule to the Chief Engineer or the Superintending Engineer, as the case may be. Separate lists are not required for buildings the rent proceeds of which are creditable to different services.

- (7) As an alternative to the system of grouping houses for purposes of assessing their rents permissible under clauses (a) and (1) above, local Governments are empowered, in cases in which they are of opinion that it is desirable to do so, to group the value of sites of buildings of Class I situated in the same station and to distribute the total cost of the land to the various buildings concerned in proportion to the areas which they occupy. This grouping must, however, be confined to cases in which it will not have the effect of raising the capital value of the building beyond the limit of cost permissible in raising the capital value exceeds that limit

Remission or reduction of rents for buildings in Class I

Rule II.—Local Governments are authorised to sanction a reduction or remission of the rents otherwise chargeable under rule I —

- (a) When a building in Class I is occupied by an official who under a special or general order of the Government of India is entitled to accommodation rent free, or at a rent assessed otherwise than as provided in rule I, the rent of the building may be remitted, or reduced to the amount prescribed by rule for the official concerned
- (b) Remission of rent due for the occupation of a Government building may be sanctioned when the building is rendered uninhabitable by reason of extensive repairs being in progress, or from any other cause, provided that if the occupier finds that the house has become uninhabitable he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect it and forward a report on the subject to the Superintending Engineer. The latter will take such steps in the matter as he considers necessary, reporting his action to the local Government, who will then decide whether partial or total remission of rent is to be allowed

NOTE.—Inconvenience caused by petty or ordinary annual repairs is insufficient to warrant remission of rent which should be granted only when extensive structural repairs, justifying in the opinion of the local Government the vacation of the building, are carried out

- (c) At stations where, owing to excess of accommodation or to other special circumstances, rents must unavoidably be assessed with reference solely to prevailing rates, special assessments may be made by the local Government, except in the case of buildings which have been constructed, purchased or leased as residences for officers holding particular appointments, and which are occupied by the incumbents of such appointments. In the case of such buildings reduced assessments can be made with the previous sanction of the Government of India, as provided in rule I (g), except in cases in which such sanctions can be accorded by local Governments under Rule IV of this paragraph.

Rents for buildings in Class II

Rule III —

- (a) No officers of Government are allowed residences free of rent, except under the sanction of some general regulations or order of Government
- (b) When a building in Class II is occupied by any person who is not entitled to quarters rent free, or at a rent fixed otherwise than in accordance with rules I and II, the rent to be paid shall be fixed by the local Government in general accordance with these rules, that is, on the basis that the full annual rental of such buildings shall cover interest at $3\frac{1}{2}$ per cent on the capital cost and the amount of the estimated average annual charges for maintenance
- (c) When buildings in Class II are occupied by officials who are entitled to accommodation at rents fixed otherwise than in accordance with rules I and II local Governments may sanction reductions of the rents prescribed in the circumstances contemplated in rule II (b)
- (d) When a public functionary, not entitled to free quarters, occupies a portion of his public office as a dwelling the Executive Engineer shall be authorised to claim rent calculated under rule I (f)

Special cases in which rents may be assessed otherwise than under rules I and II

Rule IV —Where rents are not already charged under any special rule of the Government of India local Governments are authorised, at their discretion to sanction the entire or partial remission of the rent ordinarily leviable by rule in the case of quarters occupied by Government servants drawing salaries not exceeding—

- (a) Rupees 500 *per mensem* when the salary is charged wholly or partly to Provincial revenues
- (b) Rupees 100 *per mensem* when the salary is charged wholly to Imperial revenues In the case of the divided heads in Baluchistan and the North West Frontier Province this limit applies to the Imperial share only

This authority does not extend to the remission either wholly or partially, of rent in cases where two or more houses are provided for the same officer

Nor does it extend to the remission of rent in connection with a large house building scheme which requires the sanction of the Government of India under clause (1) F of paragraph 431 Any proposal for the remission of rent in such cases should be submitted simultaneously with the house-building scheme for the orders of the Government of India

Nor does it extend to the case of an officer's family occupying Government quarters, after his head-quarters have been transferred to a different station

The remission, either wholly or partially, of rent outside the provision of a house allowance scheme, such as those sanctioned for Calcutta, Bombay and Rangoon, also requires the previous sanction of the Government of India

Rule V—All Police officers of rank lower than that of Assistant or Deputy Superintendent of Police, may be provided with free quarters in Police lines, stations, etc., at the discretion of local Governments. When quarters are not available in the Police lines, etc., other suitable quarters may be provided. When Government buildings are not available and the local Government desires to provide accommodation, it may be rented until quarters can be built, but the grant of house rent allowances in lieu of free quarters is not admissible.

Rule VI—Free quarters for Educational officers will be provided under the following rules—

- (a) When a substantial proportion of the students of a Government college are resident in hostels adjoining or near the college building, the local Government may, without the sanction of the Government of India, provide free quarters for not more than the Principal and one professor.
- (b) In any case in which it is considered desirable to extend the privilege to more than two officers, the local Government should refer the matter for the consideration of the Government of India with a full explanation of the reasons for the proposed extension.
- (c) The residences should be assigned to those members of the college staff selected by the local Government.

General

Rule VII—Local Governments must obtain the special sanction of the Government of India if they desire to assess, reduce, or remit the rent of a Government building whether imperial or provincial otherwise than in accordance with the foregoing rules.

Rule VIII—All applications for sanction to reduce the rents of Government buildings occupied as residences below the amounts which should be charged under these rules must be accompanied by a tabular form in which should be shown the undermentioned particulars—

- (1) Value of building and site
- (2) Average annual charges for maintenance—
 - (i) Special, and
 - (ii) Ordinary
- (3) Rent assessed according to rules
- (4) Pro
- (5) *D
- (6) Re

*See note to Rule I(f)

- (7) Rent that is proposed
- (8) Average salary of occupant
- (9) Market rate for similar accommodation in the same station (to be given as far as practicable)
- (10) Average rent chargeable under these rules for other Government buildings, with, as nearly as may be, similar accommodation (to be given as far as practicable)

Rule IX —In all cases in which it is proposed to exempt an officer from the payment of rent, the undermentioned particulars should invariably accompany the application —

- (a) Actual or estimated value of the house and site
- (b) Rent chargeable under the rules
- (c) Salary (including allowances) of the official recommended for the grant of free quarters
- (d) Date from which it is proposed to grant the privilege of free quarters.
- (e) Specific grounds on which the concession is recommended

Rule X —Whenever houses are occupied free of rent, or at reduced rents, by any Government officials, the authority under which the exemption or reduction is made should, in every case, be communicated to the Audit Officer, in order that he may enter it in the Capital and Revenue Accounts of quarters.

Rule XI —In cases in which the grant of free quarters or of quarters at reduced rents has been sanctioned by the Government of India, local Governments may, should such concessions appear to them, for any reason, to be no longer necessary review such cases and assess rents under these rules, transferring the building when necessary, from Class II to Class I

Rule XII —The practice of allowing public officers and others to occupy Government buildings rent free, on condition of keeping them in repair, is prohibited. A rent fixed with reference to the value of the property should in all cases be demanded, and the repairs should be executed through the agency of the Public Works Department

after reasonable notice

Rent recoverable from private persons

Rule XIII —When any Government building is, under proper authority, let to a private person, rent should be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners, but, without the special permission of the local Government, the rents charged for the buildings thus let in any stations should not be less than would result from the application to them of rule I (a)

Residences for certain high officials

—Rule XIV.—The sanctioned residences of the officials referred to in paragraph 303 will be occupied free of rent

326 When private buildings are under proper authority hired for the accommodation of Government officials, the charge for rent shall be subject to the maximum laid down in paragraph 325, Rule I (b)

III.—Special rent rules for Presidency Towns.

327. The following are the rules for the recovery of rents from officers occupying public quarters in presidency towns —

- I —Military and Medical officers and Warrant officers in civil employ, when entitled to presidency house rent, shall, if residing in any building the property of Government, forfeit presidency house rent allowance, and shall also pay house rent on the scale laid down in India Army Form No W 1776, subject to the maxima laid down in Army Regulations, India, Volume III, paragraph 375 (1915 Edition), Medical officers being charged according to their relative rank
- II —Civil officers (including Chaplains) and all officers and subordinates in the Public Works Department, when entitled to presidency house rent under the rules in force prior to the introduction of the Calcutta Bombay and Rangoon House Allowance Schemes, shall, if residing in any building the property of Government, draw presidency house rent and pay rent to be fixed in each case on the principle laid down in paragraph 325. If the quarters are not the property of Government, but rented by it, the rent to be recovered from the officers shall be the actual rent if the officer occupies the whole house, or a fair share to be determined by the Superintending Engineer, if he occupies a part

NOTE.—Under the rules relating to the Calcutta Bombay and Rangoon House Allowance Schemes, officers provided with quarters by Government, whether free or on rent are ineligible for admission to the benefits of these schemes

- III —If the rent payable by an officer under rule II of this paragraph is less than the amount of presidency house rent allowance to which he is entitled, he shall draw only so much of the house rent allowance as is equal to the rent payable by him
- IV —Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of hospitals, are exempted from the operation of these rules so far as they relate to the payment of rent for the occupation of such quarters

V —These rules do not apply to military officers in military employ

IV.—Sanitary, Water-supply and Electrical Installations in Government buildings occupied as residences.

328. The provision of sanitary, water supply and electrical installations in Government buildings occupied as private residences may be sanctioned by local Governments provided that there is no doubt that the full prescri

rent on the outlay incurred can be continuously recovered. This restriction may, however, for special reasons be relaxed by local Governments in cases when they are empowered to sanction remissions of rent under paragraph 325, rule IV. The cost of such installations is not to be included in determining the capital expenditure on the house for the purpose of applying the limit on such expenditure prescribed in paragraph 431.

329. Rent for sanitary, water supply and electrical installations will be charged at a uniform rate of 8 per cent per annum on the outlay incurred, made up as follows —

3½ per cent for interest

4½ per cent for repairs and depreciation

These charges are payable by tenants in addition to the rents for the residences leviable under the ordinary rules and in addition to the 10 per cent limit prescribed in paragraph 325, rule I (b) when that limit applies. This rule applies also to tenants who are entitled to residences free of ordinary rent.

330. Local Governments have the same powers of sanctioning entire or partial remission of rent for these extra services as they possess in respect of ordinary rent for the quarters themselves under the provisions of paragraph 325 rule IV. But in the case of electrical installations tenants are required, in every case to pay the charges on account of current and meter hire and no remission of these charges is permissible.

Chapter IV.—Miscellaneous rules regarding office work, excluding accounts procedure.

A—INITIAL RECORDS OF ACCOUNT

331 The initial records upon which the accounts of works are based are —

- (a) The Muster Roll
- (b) The Measurement Book

For work done by daily labour the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece work and for contract work generally the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports and from the measurement book he will check (or if so arranged prepare) the bills and accounts of contractors and suppliers.

I—Muster Rolls

(a) NOMINAL MUSTER ROLL

332 The nominal muster roll Form No 2 or such other form as may be prescribed by the local Government is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.

(b) LABOUR REPORTS

333 For all large works or groups of works labour reports in the prescribed form will be submitted either daily or periodically as may be directed by the Executive Engineer. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

II—Measurement Books

334 The measurement book must be looked upon as a most important record since it is the basis of all accounts of quantities whether of work done by daily labour or by the piece or by contract or of materials received which have to be counted or measured. The description of the work must be lucid so as to admit of easy identification and check.

At the discretion of local Governments detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

Detailed measurements may also be dispensed with in cases in which payments on account for work actually executed are made on the certificate of

a responsible officer (not below the rank of sub divisional officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

It is optional with local Governments to introduce any modifications in the measurement hook form which may be considered appropriate.

335. The pages of the hook should be machine numbered, and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and re writing the words or figures, and the correction thus made should be initialled. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law.

336. The entries in the measurement hook should, if possible, be made in ink, but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over, but left untouched. The entries in the "contents or area" column should, however, be made in ink in the first instance and not inked over.

337. The Superintending Engineer is required to make it his special duty during his tours to see that measurement hooks are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that any orders of the local Government regarding check measurements are duly observed.

III—Progress report of measurements on works executed under contract.

338. Every officer or subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month a progress report of the measurements, and a calculation of the quantities of work paid for during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer in charge to bring to notice any dilatoriness, bad work, or anything militating against the interests of Government on the part of the contractor, and he will be responsible for any neglect in this respect.

B—CUSTODY OF CASH

I.—General.

339. Public money in the custody of the department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from the local Government, the Executive Engineer should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite.

All the keys of the same lock must, except where the procedure prescribed in the note to this paragraph is adopted, be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. When there is a police guard the havildar or other petty officer of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The non-commissioned officer or duffadar of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to a division or sub division, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

NOTE.—If considered desirable the duplicate keys of divisional and sub divisional cash

that they have been found correct

II.—Responsibility of Government.

340. Officers, who are stationed at places where there are no treasuries or sub treasuries, may utilize the services of barkandaz guards, if any, attached to their offices for the encashment of bills relating to their personal claims and Government will accept liability for any loss caused by the act of the guard if the officer is not at the station where the money is drawn.

C—CASHIERS

341. Cashiers may be appointed whenever in the opinion of the local Government the cash transactions of a division or sub division are sufficiently extensive to require it.

342. One cashier may make the cash payments of two or more sub-divisions or throughout the whole of a division, wherever such an arrangement is found to be practicable.

343. The Executive Engineer will count the cash in the hands of each cashier at least once a month or in the case of out-stations, he or the Assistant Engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

D—STORES

I—General

344. The stores of the Public Works Department are divided into the following classes, viz., (i) Stores of metal and (ii) Materials. In the contrary the officer in charge of the stores belonging to it

345. An Executive Engineer is responsible that proper arrangements are made throughout his division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration, and must take proper precautions to prevent the loss of public stores by fire.

346. Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause may be left at or near his station without adequate protection.

II—Acquisition of stores

(a) PURCHASE OF STORES

(1) *Stores (other than Tools and Plant)*

347. Stock, road metal and other materials (not being articles of European manufacture, which must be indented for on England), required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the Executive Engineer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured a separate estimate for their preparation may be required as laid down in paragraphs 337 *et seq*.

(2) *Tools and Plant*

348. The articles comprised under the head 'Tools and Plant' can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs 50 for which estimates are not required.

(b) INDENTS

(1) *On India Office*

349. I The general rules for the supply of articles required for the public service are given in the Stores Rules, Volume I, and annual estimates of and returns of expenditure on European stores are given in Appendix 1. With regard to indents for stores obtainable from other departments attention is invited to rules 8 and 10 of Appendix 4, and to paragraphs 351 to 355 and 368 of this Code.

II The restrictions imposed by the Stores Rules do not apply to purchases made by or on behalf of Native States, Port Trusts, Municipalities or local funds, excepting when the stores purchased are paid for from Government revenues on behalf of Government or from funds advanced by Government. In the latter circumstances Government may, however, direct that the provisions of the Stores Rules need not apply. When a Public Works Department officer carries out a work for any of the local bodies referred to above the Rules shall apply, except when the local body

specially desire to have the stores purchased otherwise and the local Government has accorded its approval thereto. In according its approval the local Government should stipulate that the stores must be approved by the officer carrying out the work before the purchase is concluded.

350 It is the declared policy of Government to encourage the purchase in India of articles which are either produced or manufactured locally, and preference should be given to such articles when the quality is satisfactory and the prices not unfavourable. All indents for demands on the India Office should accordingly be carefully scrutinized by the sanctioning authority with a view to judging whether articles are being indented for from Europe which could equally economically and satisfactorily be obtained from local manufacturers.

(ii) On other Departments

351 Indents on the Ordnance Department should be submitted in Indian Ordnance Form No 278. Indents on other departments in India when not required to be prepared on forms supplied by the department indented upon should be prepared in duplicate agreeably to P W D Form No 40A and must be addressed to the officer who is to supply the articles. They must explain fully and in detail the nature of the articles required.

352 Such indents should be submitted through the Superintending Engineer and if approved will be countersigned and passed on by him to the head of the department concerned who on sanctioning the indent will send it to the local officer of his own department for compliance giving notice to the indenting officer.

353 Receipts in the forms supplied by Ordnance or other officers must be granted for all stores procured on indents from them and generally when the aid of another department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that department.

354 In the absence of special instructions to the contrary Executive Engineers are prohibited from resorting to the Ordnance magazines or to the Supply and Transport Corps for the supply of any articles which can be procured in the local markets or made up in their own workshops.

355 Emergent indents on other departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer) when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary countersignature so that the Superintending Engineer may exercise a check over such demands.

(c) PURCHASE FROM GOVERNMENT WORKSHOPS

356 All articles of iron work which have not to be obtained from England through the Secretary of State in accordance with the Stores Rules and which cannot be conveniently made up in Executive Engineers' workshops may be procured on indent from any Government workshop authorized to undertake

work for other departments. The orders in the Stores Rules regarding the Indian firms to which orders may be given for articles to be manufactured out of imported materials, should be closely followed.

(d) MANUFACTURE

357. The manufacture or collection of material involving an outlay of Rs 5,000 or upwards, must in all cases be covered by an estimate showing the proposed outlay and the material to be received.

358. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

III—Reserve of stock

359. The prevalent practice in very many parts of India in consequence of the delay that would otherwise occur in manufacturing and procuring various materials, is to collect and keep up a reserve supply of stores. And as these cannot be debited at once to any specific work, since it is not known on which work they may be used such stores are accounted for in a suspense account of stock.

360. Ordinarily, materials should be purchased only for works in progress, and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates and no reserve of stock should be kept. But in the case of any division in which owing to its remoteness from markets or for any other reason it may be considered absolutely necessary that a reserve should be maintained, the local Government should sanction a maximum value of reserve stock, and if this has been done the Executive Engineer is authorized, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 358 to purchase or manufacture, to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being required only when it is desired to exceed it. The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point. It will be open to each local Government to frame rules for the purchase or manufacture of reserve stock, or to regulate stock purchases in particular cases and localities.

IV—Stock-taking

361. Executive Engineers are to have stock taken throughout their divisions at least once a year.

362. It is not necessary that all the stores of a division, or even of a sub-division, should be checked and counted at the same time, and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the store returns, and the Executive Engineer should make such arrangements as are calculated to secure this result, and Superintending Engineers are responsible that this

is done The dates on which articles are taken stock of are to be entered in the store returns

363. Important stores should, as a rule, be counted by a member of the engineer establishment, but this duty may, at the discretion of the local Government, be entrusted to a member of the upper subordinate establishment when holding the charge of a sub division The Superintending Engineer, when he thinks proper may depute an officer from one division to aid in the stock taking of another

364 All articles of stock (not including tools and plant) which are not likely to be required during the following twelve months, should be reported to the Executive Engineer who will, if necessary, take the Superintending Engineer's orders as to their disposal

V.—Disposal of stores.

(a) LOSS OF STORES

365. Unless specially authorised to write off finally the irrecoverable value of stores, etc, Executive Engineers should, in case of any robbery, loss or destruction by fire or otherwise, of public stores, submit a report to the Superintending Engineer who will, if necessary, report the matter to the Local Government for orders

366. An immediate report of the loss of stores must also be made to the police, and all proper steps taken for the recovery of the property When an enquiry is held either by the police authorities or others the Executive Engineer must, in cases where he is not himself authorized to write off the value of the property obtain and forward, as soon as possible, to the Superintending Engineer, a copy of the proceedings

(b) SALE OF STORES

(i) General

367. When stock materials are sold to the public or other departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or are issued on account of any work executed for them in work shops at their full value, an addition of 10 per cent must be made to cover charges on account of supervision, storage, and contingencies This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which in his opinion would otherwise be unsaleable

(ii) Surplus and unserviceable stores

368. At the end of each official year lists of surplus stores in the Bulirpge and Roads and Irrigation Branches separately, should be prepared by Local Governments and circulated in print to other local Governments and to State Railways

369. When stores (including tools and plant) of any kind become unserviceable a report thereof must be made in the Survey Report If necessary, this should be done at once on discovery of the fact, as it is desirable to avoid keeping worthless materials on stock In the report all proper proper

must be given, and the period stated during which the articles have been in store or in use, and the cause of deterioration.

370. Except as provided in paragraph 467 (c) (ii), no public stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer Commission, which should ordinarily not exceed 5 per cent, may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

371. Ordnance stores not required by Public Works officers must be returned by them into the nearest magazine.

VI.—Mathematical Instruments.

372. All new instruments required for the Public Works Department, which have been provided for in a sanctioned estimate, should be obtained by indent from the Mathematical Instrument Office, Calcutta. That office issues biennially a complete price list of all instruments available, and a copy of this should be in every Executive Engineer's possession. It can be obtained, if required, from the officer in charge of the Mathematical Instrument Office, Calcutta. Except when the cost does not exceed Rs 50, all indents on the Mathematical Instrument Office, Calcutta, should be accompanied by a certificate by the indenting officer to the effect that the supply of the article detailed therein is covered by a sanctioned estimate, and the specific reference numbers of the instruments shown in the price list should always be quoted in such indents. Instruments requiring repair should ordinarily be sent to the Mathematical Instrument Office, Calcutta or to the Depot from which they were supplied, for the purpose, unless there is any Government workshop more conveniently situated where the repairs can be properly executed or in cases of urgency, when the work may be entrusted to a local firm.

Local Governments should frame such rules as may be necessary to ensure that surviving and mathematical instruments are not stocked in excess of requirements and that surplus instruments are returned either to the Mathematical Instrument Office, Calcutta, or to the Depot from which they were obtained.

E—STOREKEEPERS

373. When the stores are sufficiently extensive to require a storekeeper will be appointed to the charge of them. The storekeeper will have nothing to do with the disbursement of cash, the supply of materials or the preparation of bills. His duties will be confined to the custody, preservation and issue of the stores under his charge, and to keeping the required returns relating to them.

F—RULES FOR DIVISIONAL WORKSHOPS

374. The divisional workshops may be treated as a distinct subdivision, or they may form a portion of a subdivisional charge.

375. No work is to be undertaken in workshops of the department other than work required for the various branches of the department, except under some general or special order of the local Government.

376. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc. that may be leviable under the rules for the time being in force, has been paid to the Executive Engineer, or into a Government treasury to the credit of the Public Works Department. This rule may be relaxed at the discretion of the Executive Engineer, or Superintendent, in the case of employes of the division, provided that the expenditure incurred is deducted monthly from their salaries.

G—TRANSFERS OF CHARGE

I.—General.

377. An officer must not delay making over charge after the arrival of the relieving officer, nor must he, without a medical certificate or the permission of his immediate superior officer, leave the station before the arrival of his successor.

378. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

379. If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

380. In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit the division, sub-division or work to which he is posted, the next senior officer of the department present will take charge. When the person who takes charge is not of the engineer or upper subordinate establishment, he must at once report the circumstances to his nearest departmental superior, or, in the absence of such an authority, to the Commanding Officer in a Military Station, and, in other cases, to the nearest Civil Officer, and obtain orders as to the cash in hand, if any.

381. A register of incumbents of charges should be kept in every divisional office showing the period of incumbency of each officer who has held charge of the division and of the several sub-divisions, and, in each sub-divisional office, a similar register of the incumbents of that sub-division only.

382. No acting allowance can be drawn in any case by a relieving officer until the transfer is complete, but as far as pay and allowances, other than acting allowances are concerned, an exception may be made to the general rule in all cases where the charge is transferred (whether a division, a sub-

considered as "on duty" if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. An officer

returning from leave will therefore, in such cases, draw full pay, and an officer transferred while on duty or on privilege leave will, for the same period, be considered "on duty" and not on joining time

NOTE—The orders contained in this paragraph give greater powers than are conferred by the general orders contained in Article 52 (a) of the Civil Service Regulations

II.—Executive Engineers and Sub-divisional Officers

383. In the case of transfers of divisional and sub divisional charges the cash book or imprest account should be closed on the date of transfer, and a note recorded in it, over the signature of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of this note, together with the following documents, should be forwarded the same day to the Superintending Engineer in the case of divisional, or to the Executive Engineer in the case of sub divisional charges —

- (1) Transfer report, P W D Form No 146 being used in the case of sub divisional charges
- (2) Receipt of Stock, Tools and Plant and other stores under the immediate charge of the relieved officer, Forms A and B being used for divisional and sub divisional charges respectively
- (3) A detailed report (P W D Form 42 D) on the state of surveying and mathematical instruments. In the case of transfer of divisional charges this report should be in respect of instruments at head quarters only

The receipts of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Superintending Engineer or the Executive Engineer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him

FORM A.

Received in transfer from A. B., late Executive Engineer _____ Division the stores in his personal charge as detailed in the annexed list

The balance returns of stock and tools and plant in charge of all sub divisional officers for the half year and year ending _____ respectively are on record and the divisional stock returns have been prepared to end of _____

[Stat on and date]

C D,
Executive Engineer _____ Division

FORM B

Received in transfer from A. B. late officer in charge _____ sub division the

[Station and date]

C D,
Relieving Sub Divisional Officer

384. The relieving officer should then, unless otherwise ordered, proceed to the works and materials of the transfer of the relieving officer the Superintendent Engineer. The relieving officer should examine the accounts, count the

sanctioned plans and estimates, he should also record his opinion as to the correctness of the accounts of materials at site

385. The relieved officer should further give the relieving officer a list and memorandum showing all the works in hand and the orders remaining to be complied with and of such matters as particularly require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties. He should also furnish the relieving officer with a complete statement of all unadjusted claims with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment

386. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a divisional charge, he should describe the state of the records, cash, stores and works, mentioning what outstations he has yet to inspect, and when he proposes to visit each

387. The relieving divisional officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works

388. In the case of the transfer of a division the report of completion of transfer should, except in special circumstances, be submitted within a fort-

the Executive Engineer, be scrutinised by him, any remarks necessary being entered in the column provided for that purpose. The report should then be forwarded to the Superintending Engineer, who, after passing such orders as may be necessary, should return it to the Executive Engineer for record in the divisional office

390. In the case of a division by the death or sudden departure should take action as above Superintending Engineer or Executive Engineer, as the case may be, the receipts which would otherwise be given to the relieved officer

III.—Other Officers.

391. In the case of transfers of charges other than divisions and subdivisions, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers

Chapter V.—Special rules for Irrigation and Navigation Works.

A—PRODUCTIVE PUBLIC WORKS.

I.—Definition of Productive Public Works.

392. Productive Public Works are works of a remunerative character undertaken for the improvement of the country, of which the first cost is usually met from borrowed money; the interest, and the cost of maintenance and working being provided out of current revenues, the income being credited thereto

II.—Conditions relating to Productive Public Works.

393. To admit of a work being classed as a Productive Public Work, the following conditions must be satisfied

No 18

Paragraph 393 (a).—In line 4 substitute 5 for 1.

*Number the existing note to this paragraph as (i) as
as Note (ii).—*

*Note (ii).—In the case of works sanctioned before the 1st April 19
noted in deciding whether a work fulfils the required conditions is 4*

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derived
of its
vested
sanctioned
outlay
simple

of arrears

(b) It must be susceptible of having clear Capital and Revenue accounts of it kept

(c) Its classification as a Productive Public Work must be authorised by competent authority.

394. The Government of India are competent to sanction the classifica-

when the cost exceeds these limits

III.—Surveys for Productive Public Works.

395. Surveys and other preliminary operations in connection with projects for Productive Public Works will not be treated as productive but as minor works, and the rules in Part B of this Chapter will apply

IV.—Sanction to projects.

396. No authority lower than the Government of India is empowered to sanction the original project estimate for a productive irrigation or navigation work

VI.—Revised estimates

399 Whenever it is ascertained that the expenditure upon any project or work treated as productive is likely to exceed the amount sanctioned by the Government of India or the Secretary of State the Government of India should be immediately advised of the anticipated excess which will, if the excess requires the sanction of the Secretary of State be at once reported to him by the Government of India without waiting for a revised estimate which should be submitted in due course by the local Government concerned to the Government of India with full explanation of the causes of the excess and of the probable effect on the financial prospects of the work. If the cost of the project or work is not expected upon such revised estimate, to exceed twelve and a half lakhs of rupees in the case of works sanctioned by the Government of India or, in the case of works sanctioned by the Secretary of State, to exceed, by one tenth or by twelve and a half lakhs of rupees, the amount sanctioned by him, such excess expenditure may, provided that the remunerative character of the work be still established, be sanctioned by the Government of India. In the case of any larger excess, the sanction of the Secretary of State to the increased expenditure must be obtained. See also paragraph 262

VII—Completion Reports and Open Capital Account Expenditure

400 It is not possible to define exactly the period at which the construction estimate of a "Productive Irrigation Work" should be closed, but unless specially ordered otherwise by the Government of India, it should be closed as soon as the project is practically in full operation although there may be works such as drainage cuts, protective embankments distributaries etc. provided in the construction estimate, which it is not desirable or economical to construct at once.

401. It is, however, necessary to make provision for expenditure debitable to Capital after the closing of the construction estimate of an irrigation project. The following rules govern this subject—

I—No expenditure may be incurred except under competent authority, and within the Budget provision.

II—Works which it may be necessary to construct after the closing of the construction estimate of the project, will be divided into two classes—

(i) Works which are necessary for the full development of the project, but which are not in themselves directly remunerative

[Example—Drainage cuts, protective embankments, overbridges, in section houses, etc.]

(ii) Works which are directly remunerative in themselves

[Example—New distributaries, facilities for navigation, works to increase the usual discharge, etc.]

III—When the construction estimate is closed, the local Government will submit to the Government of India a completion report of the project comprising the following documents—

(a) A statement (Schedule A) showing by main heads and sub heads of the capital account the actual expenditure on works completed up to the date of the closure of the construction estimate.

(b) A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate.

(c) A statement (Schedule C) of works whether included in the construction estimate or not which have been sanctioned by competent authority under the provisions of rule V below between the date of closing the construction estimate and the date of the submission of the completion report.

(d) A statement (Schedule D) of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project.

(e) A statement (Schedule E) compiled as a combination of statements A, B, C and D. This statement should also show for pur-

of comparison the exact and estimate by main heads of the capital account.

When the work is completed up to the time of the closure of the estimate. This report will discuss the financial results actually attained and expected in the future and the actual progress of the project and should be accompanied by a statement of the results in Public Works Department Form No. 175 based on schedule I above i.e., on the latest reported ultimate expenditure on the project.

The report will give the earnings and disbursements as completed and estimated. It should only be submitted within 6 months of the closure of the construction estimate or 12 months in the case of an exceptionally large work. If this is not found

to be within the period specified, the local Government shall report to the Government of India within this period explaining the delay and when the documents may be expected. When they relate to projects sanctioned by the Secretary of State, they will be transmitted to that authority.

A schedule II will be treated as a revised forecast of expenditure against the sanctioned project. When the expenditure incurred is within the powers of sanction of the Government of India, the completion report will be passed by them. When, ever the expenditure is beyond their power of sanction,

when the expenditure as entered in schedule I, on a project sanctioned by the Government of India exceeds Rs. 10 lakhs or Rs. 10 lakhs or Rs. 12½ lakhs inclusive of establishment and other and plant charges, or

when the excess over an original estimate sanctioned by the Secretary of State is more than 10 per cent of the amount sanctioned or is more than 12½ lakhs including establishment and other and plant charges, or

when a revised estimate sanctioned by the Secretary of State has been exceeded,

the completion report will be submitted to the Secretary of State for approval.

- (2) The local Government is competent to incur expenditure between the date of closing the construction estimate and that of the approval of the completion report by competent authority on works entered in schedules B and C subject to the restriction that the total expenditure against the project shall not exceed

the amount sanctioned for the project. The approval of the Government of India, or of the Secretary of State, if necessary, must, however, be obtained to the schedule of incomplete works, as well as to any other works to be executed, before the total expenditure sanctioned for the project is exceeded.

- (c) The local Government is also competent to incur expenditure between the date of closing the construction estimate and that of the approval of the completion report by competent authority on works entered in schedule D within the limits and subject to the conditions laid down in rule V below, and subject also to the restriction that the total of the expenditure against the project shall not exceed the amount sanctioned for the project.
- (d) On receipt of approval of competent authority to the completion report, works included in schedules B and C can be carried to completion without further sanction. The local Government may also, on receipt of such approval, sanction further outlay on other works against the open capital account of the project within the limits and subject to the conditions laid down in rule V below.
- (e) The Audit Officer will be responsible that no expenditure is incurred after the date of the closure of the construction estimate without the approval of competent authority when the amount of the sanctioned project has been exceeded and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority.

V—If, subsequently, it be found necessary to construct other works whether included in the construction estimate or not, but of which no detailed estimates had been sanctioned when the construction estimate was closed the following procedure must be observed —

- (a) Works of class (i) as defined in Rule II which are estimated to cost not more than Rs 15 000 each for 'Works alone' may, within Budget provision, be sanctioned by local Governments. But estimates for works of this class costing more than that sum must be forwarded to the Government of India with reports justifying the construction of the works from an engineering point of view and showing that the cost can be justly charged to "Capital outlay on Productive Irrigation Works."
- (b) Works of class (ii) may be sanctioned by local Governments up to the limit of Rs 35 000 for "Works" alone in each case. The sanction of the Government of India is necessary to works of this class costing more than Rs 35 000 each.
- (c) Local Governments may further sanction excesses over estimates sanctioned by higher authority when the excess does not involve an additional charge of more than 10 per cent on the original estimate and provided such additional

No 10

Paragraph 101 III — In line 7 substitute 5 for 4

Add the following as an exception to this paragraph —

Exception — In the case of projects sanctioned before the 1st April 1919 the 4 per cent test which was in force prior to that date, will continue to apply in order to determine whether or not the system, as a whole, fulfils the required condition

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Cable Circular No 1

VIII.—Principles for determining what expenditure is chargeable to Capital

402 Where outlay is of a nature which under the rules in force, does not appertain to Capital it is not under any circumstances and whatever its magnitude to be charged to Capital. The principles to be observed in deciding whether an item of expenditure should be charged to Capital or to Revenue are as follows —

Capital bears all charges for the first construction and equipment of a project as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvements as may be sanctioned under rule by competent authority

Revenue bears all charges for maintenance and working expenses, which embrace all expenditure for the working and up keep of the project, as also for replacements and for minor additions or improvements of the nature referred to in paragraphs 403 and

404, as it may be considered desirable to charge to Revenue instead of increasing the capital cost of the undertaking

IX—Extensions and Improvements.

403 When the construction estimate of a productive irrigation work is closed, the outlay on extensions and improvements will be charged under the following rules —

- (a) Estimates under I—Works, exceeding Rs 1,000, for (1) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (2) works which are necessary for the full development of a project, but which are not in themselves directly remunerative, shall be charged to the open capital account
- (b) Estimates for extensions or improvements amounting for "Works" alone to Rs 1,000 or under, as well as for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to the revenue account

X.—Renewals and Replacements

404. In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs 1,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known, and the balance charged to Capital. In other cases the whole cost of the new work should be charged to Revenue. Thus, a renewal which does not represent a substantial improvement of the original work but which is in all material essentials the same as the latter although it may exceed the cost of that work by more than Rs 1,000, should not be charged to Capital but to the Revenue Account

B—PROTECTIVE WORKS AND MINOR WORKS AND NAVIGATION

I.—Classification.

(a) PROTECTIVE WORKS

405. Protective Public Works are those which, although not directly remunerative to the extent which would justify their inclusion in the class of "Productive Works," are calculated to guard against a probable future expenditure in relief of the population

406. Protective Irrigation works are sub divided into—

- (1) Works for which Capital and Revenue accounts are kept
- (2) Works for which neither Capital nor Revenue accounts are kept

The works mentioned in paragraphs 408 and 415 are classed as works for which neither Capital nor Revenue accounts are kept, Capital and Revenue accounts being maintained for all other Protective Irrigation works

410. Minor Works and Navigation are sub divided into—

- (1) Ordinary works of Irrigation and Navigation.
- 2) Agricultural works

Each of these is again sub divided into three distinct classes, viz.,—

- (a) Works for which Capital and Revenue Accounts are kept
- (b) Works for which only Revenue Accounts are kept
- (c) Works for which neither Capital nor Revenue Accounts are kept.

411. Surveys should invariably be classified as works for which neither Capital nor Revenue Accounts are kept

412. Capital and Revenue Accounts should be kept of all other new Minor Irrigation works whether entirely constructed or merely remodelled and restored by Government, the estimated capital outlay on which is more than Rs. 50,000 inclusive of establishment and tools and plant charges, provided there is good reason to anticipate that the revenue derived therefrom will more than cover the working expenses, direct and indirect

NOTE.—The above rule will apply only to works undertaken after the 9th November 1922

413. If for any reason a project of which the estimated capital outlay is over Rs. 50,000 is considered to be of insufficient importance to justify the maintenance of a capital account, or if any difficulty be anticipated in ascertaining the correct revenue, it may, at the discretion of the local Government, be classed as a work for which only Revenue Accounts are kept or as a work for which neither Capital nor Revenue Accounts are kept as the case may be

414. In the case of works costing less than Rs 50,000, Capital and Revenue Accounts should not ordinarily be kept, but local Governments may authorize the maintenance of such accounts in cases in which, for special reasons, such procedure may appear to them to be desirable

II—Surveys for Protective and Famine Relief Works

or not, but the previous sanction of the Government of India should be obtained both to the classification under this head as well as to the estimate for each survey. The cost of special establishments employed in the preparation of programmes for famine relief works, irrespective of the nature of the works included in the programme, should also be charged against the same head, but the previous sanction of the Government of India to the estimate for each such survey must be obtained

III.—Detailed working estimates

416. The rules in paragraphs 397 and 398 apply to protective works and to projects classified under the head "Minor Works and Navigation"

IV.—Completion Reports and Open Capital Account Expenditure

417. The construction estimate of a Minor Irrigation work for which a separate capital account is kept, or of a Protective Irrigation work should be closed as soon as the project is practically in full operation although there may be works, such as drainage cuts, protective embankments distributaries, etc., provided for in the construction estimate, which it is not desirable to construct at once

418. After the construction estimate of a Minor Irrigation work or of a Protective Irrigation work for which separate capital accounts are kept is closed further capital expenditure on it may be incurred under the following rules —

I—No expenditure may be incurred except under competent authority and within the budget provision

II—When the construction estimate is closed the local Government will prepare a completion report of the project comprising the following documents —

- (a) A statement (Schedule A) showing by main heads and sub heads of the capital account, the actual expenditure on works completed up to the date of the closure of the construction estimate
- (b) A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have

been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate

- (c) A statement (Schedule C) of works whether included in the construction estimate or not, which have been sanctioned by competent authority under the provisions of rule IV below, between the date of closing the construction estimate and the date of the submission of the completion report
- (d) A statement (Schedule D) of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project
- (e) A statement (Schedule E) compiled as a combination of statements A, B, C and D. This statement should also show, for purposes of comparison the sanctioned estimate by main heads and sub-heads of the capital account

In cases in which, under rule III (a) below, the completion report must be submitted to the Government of India, the following documents must also accompany —

- (f) A report on the works executed up to the time of the closure of the construction estimate. This report will discuss the financial results already attained and expected in the future and the general prospects of the project and should be accompanied by forecast financial statements I—IV in Public Works Department Form No. 153 based on schedule E above, i.e., on the total anticipated ultimate expenditure on the project
- (g) An index map showing the canals and distributaries as completed

In cases in which, under rule III (a) below, the completion report must be submitted to the Government of India, these documents should ordinarily be forwarded within 6 months of the closure of the construction estimate, or 12 months in the case of an exceptionally large work. If this is not found possible within the period specified, the local Government should report to the Government of India within this period the reason for delay and when the documents may be expected, and, when they relate to projects sanctioned by the Secretary of State, they will be transmitted to that authority

- III —(a) The schedule E will be treated as a revised forecast of expenditure against the sanctioned project. The completion report will be passed by the local Government when the expenditure entered in schedule E is within their powers of sanction, otherwise it should be submitted to the Government of India with the documents mentioned in rule II. Completion reports works sanctioned by the Government of India will be submitted to them for information even if expenditure

may be dealt with by the local Government within the limits specified in paragraph 418

V—In all cases a date for the completion of such additional works must be assigned, before sanction is accorded, and the sanction unless extended will lapse on that date. Extensions of the date of completion may be sanctioned by local Governments on full explanation of the cause of delay. In the case of works, the estimates of which have been sanctioned by local Governments those authorities may delegate their powers in respect of extensions to Superintending Engineers, a report of each extension sanctioned by a Superintending Engineer should be made to the local Government concerned.

VI—A register (P W D Form No 15f) should be maintained by the local Government for each project, showing the approval accorded to the works contained in Schedules B and C referred to in rule II above, and each subsequent sanction against Capital, both of the local Government and of higher authority, and the date when each sanction lapses.

VII—When it becomes apparent that a system, classified either as a protective, or as a minor irrigation work, is so remunerative as to satisfy the conditions mentioned in paragraph 393 application may be made to the Government of India for its transfer to the class of Productive Irrigation Works.

V.—Extensions and Improvements

419. When the construction estimate of a Protective Irrigation work or of a work, classed under "Minor Works and Navigation, for which Capital and Revenue Accounts are kept," is closed the outlay on extensions and improvements should be adjusted in the manner indicated in paragraph 403 (a) and (b)

VI—Renewals and Replacements

420. The rule in paragraph 404 applies also to Protective Works and works classified under the head "Minor Works and Navigation," for which separate capital accounts are kept.

Chapter VI.—Powers of sanction of local Governments and of officers of the Public Works Department.

A—GENERAL

I.—Fundamental conditions.

421. The powers of local Governments, and of authorities subordinate to them, in respect of public works expenditure other than on establishment, are detailed in this chapter. The Book of Financial Powers is the final authority in respect of all questions relating to the exercise of these powers, as also to the powers of local Governments to sanction, or to delegate authority to sanction, public works establishment other than establishment charged directly to works.

Orders of local Governments delegating to subordinate officers authority to sanction public works establishments will be found in the local manuals of the local Governments concerned.

422. The essential conditions which must be fulfilled before the commencement of the execution of any Public Work are stated in paragraph 258.

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objection raised by the Audit Officer in this respect to any order issued by a local Government should be submitted for the orders of the Government of India, together with a copy of the Audit Officer's statement of objection with the exception that a local Government can, in certain circumstances, remit disallowances by Audit Officers under the rules in Article 279-A of the Government of India any proposal sanction of a local Government it a report from the Audit Officer indicating whether the expenditure is within the powers of sanction of the Government of India or requires a reference to the Secretary of State See paragraph 31 of the Annexure to Audit Resolution II in the Book of Financial Powers

II—Commencement of work in anticipation of detailed estimates of the complete project.

424. In exceptional cases where it is desirable to commence work on a project which has been administratively approved, before the detailed estimate for the whole project has been prepared, it is permissible for the authority competent to sanction the final technical estimate as a whole to accord sanction

to detailed estimates for component parts of the project, subject to the following conditions —

- (1) For each such work or component part there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question
- (2) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent
- (3) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting or being affected by, any other part of the project, financially or otherwise

N.B.—This rule does not apply to estimates for parts of individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

425. To obviate delay in commencing work on a detailed estimate for a complete project which has been prepared and submitted for technical sanction but which requires minor amendments in the design or estimate, the sanctioning authority should adopt one or other of the following courses —

- (1) Amend the design or estimate in his own office and sanction it, or
- (2) sanction the parts of the estimate which are approved, subject to conditions (2) and (3) specified in paragraph 424, and call for amended detailed estimates for the other portions of the project.

426 In communicating the sanctions to parts of projects accorded under the provisions of paragraphs 424 and 425 the sanctioning authority should also intimate to the Audit Officer the amount administratively approved for the whole project

III.—Commencement of work in anticipation of the orders of the Government of India on the Public Works Budget

427. In the event of the orders of the Government of India on the Imperial Public Works budget estimate of any province not being received before the commencement of the official year the local Government is vested with the following powers for undertaking work and incurring expenditure before the receipt of the orders —

I —All original works in progress at the end of the previous financial year may be continued

II —All original works for which an appropriation was made under proper authority in the budget estimate of the past year, but

which may not have been begun in that year, may be commenced in the new year, the expenditure on account of any such work, in anticipation of orders on the budget estimate, not being allowed to exceed the amount of the previous year's appropriation

III—Expenditure may be incurred on repairs to the extent of the previous year's allotment under each of the budget sub-heads, provided that it does not exceed that entered in the budget estimate of the current year

IV—Expenditure may be incurred on establishment at the average monthly rate of the previous year

V—Expenditure on tools and plant may, likewise, be incurred to the extent of the previous allotment (under a similar limitation with respect to the entries in the budget estimates for the year)

428 The monthly expenditure to be incurred in any province, pending the issue of orders on the budget estimate, is to be limited to one twelfth of the total allotment of the previous year

IV—Projects to which the sanction of the Government of India is required

429 Any project the estimate for which exceeds the limits prescribed in paragraphs 435 *et seq* requires the sanction of the Government of India, or of the Secretary of State as also do the estimates for all projects large or small which affect the interests of more than one local Government, and those for projects which are attended with more than ordinary engineering difficulties *e.g.*, docks and harbour improvements

V—Reports of probable excesses

430 Whenever it is foreseen that an estimate sanctioned by the Government of India or by the Secretary of State is likely to be exceeded and that such excess will in all probability not be within the powers of sanction of the local Government under paragraphs 443 to 449, the anticipated excess should be at once advised to the Government of India who will, if the excess requires the sanction of the Secretary of State immediately make a report thereof to him, without waiting for a revised estimate, which should be submitted in due course by the local authority concerned to the Government of India. An immediate report to the Government of India is also required in those cases in which the total expenditure, including the actual or probable excess on an estimate sanctioned by the local Government within its powers, is likely to amount to a sum in excess of that which the local Government is empowered to sanction. See also paragraph 262

B—POWERS OF LOCAL GOVERNMENTS

I—Administrative Approval.

(a) RESIDENTIAL BUILDINGS (OTHER THAN ECCLESIASTICAL)

431. (1) Construction or purchase of residences for Government officers

A—General

No 20

Paragraph 431-2—After Rs 200 in (b) in the first column of the table add and is, in the case of Imperial buildings beyond the powers of approval of the authorities referred to in Note 2 below—

Insert the following as Note 2 numbering the existing Note as Note 1.

Note 1—In case (b) the authorities detailed in sub-clauses B II and C of clause (I) are empowered to accord administrative approval to estimates for additions and alterations to Imperial residential buildings with which they are concerned provided that the total capital cost of the building including the additions thereto consequent on the execution of the proposed work does not exceed the limits of the powers to accord approval to the original construction of such buildings.

No 20—1 1 20

Code Circular No 1

	rent) referred to in paragraph 3-5 I (b)
From Rs 501 to Rs 1,000	Up to an amount the rent on which calculated under paragraph 3-5 will not exceed 12½ per cent of average salary and allowances (other than pension house rent) referred to in paragraph 3-5 I (b) but subject to the maximum expenditure permissible on a salary of Rs 1,000 on the 10 per cent basis
Over Rs 1,000	

The Chief Commissioner Delhi in respect of residences in the Delhi Province other than those in the new capital or for the temporary accommodation of officials of the Government of India

The same powers as those of major local Governments subject to a maximum expenditure of Rs 5,000 in the case of the Superintendent Port Blair and of Rs 10,000 in other cases. The limit of Rs 10,000 refers only to the Imperial share of the estimate in the case of those major heads in Baluchistan and the North West Frontier Province which are chargeable partly to Imperial and partly to Special Revenues

The same powers as those of major local Governments subject to a maximum expenditure of Rs 20,000

NOTE 1—These rules do not apply to quarters for employees in inferior service constables and jail wardens nor do they apply to quarters for head constables and head wardens, which are constructed in accordance with approved standard designs. Such quarters will be dealt with under paragraph 432

NOTE 2—Calculations of the limits of cost permissible under this rule are given in Appendix 6

B—Opium Customs and Salt Departments

I The powers of the local Governments named below in respect of each residential building are governed by the limits prescribed in the last column of the table under sub-clause A above, and are further limited to the extent specified below —

<i>Opium Department</i>		Rs.
Government of the United Provinces	.	50 000
<i>Customs and Salt Departments</i>		
Governments of Madras Bombay Bengal Bihar and Orissa and Burma		20 000

II The authorities named below are empowered to accord administrative approval up to the limits noted against each —

<i>Opium Department</i>		Rs.
Board of Revenue United Provinces	.	2 500
Opium Agent		500
<i>Customs and Salt Departments</i>		
Boards of Revenue Madras Bengal and Bihar and Orissa		2 500
Commissioner of Customs Salt and Excise Bombay Commissioner in Sind and Financial Commissioner Burma		2 500
* Commissioner Northern India Salt Revenue		2 500
* Collector of Salt Revenue Bombay		1 500
* Excise Commissioner Burma		1 500
† Collectors of Customs Calcutta Bombay Karachi Madras and Pangoon		1 500

C—Certain other departments

Up to the limits specified against their names the authorities detailed in the following list are empowered to accord administrative approval but in cases in which the estimated cost exceeds these limits the administrative approval of the Government of India in the department concerned should be obtained through the local Government

<i>Posts and Telegraphs</i>		Rs.
Director General of Posts and Telegraphs		2 500
Postmasters General	.	1 000
<i>Mint</i>		
Mint Masters		2 500

* For Salt Buildings only
† For Customs Buildings only

Paper Currency Department

	Rs
Controller of Currency	2,500

Survey Department

Surveyor General	2 500
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Forest Department

Inspector General of Forests	2,500 *
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Agricultural and Civil Veterinary Departments

Agricultural Adviser to the Government of India	2 500
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Meteorological Department

Director General of Observatories	2,500
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Stationery, Printing and Stamps

Controller of Stationery, Printing and Stamps	2,500
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NOTE—The powers of the authorities specified in this list can be exercised irrespective of the salary and allowances of the official who will usually occupy the building

D—Any local Government proposing to build or purchase a house in regard to which the conditions of the foregoing rules cannot be fulfilled must, irrespective of the fund from which the cost of the building is to be met, obtain the administrative approval of the Government of India before construction is commenced or the purchase concluded

E—An administrative approval accorded by the Supreme Government, or by the local Government as the case may be, for the construction or purchase of a house as a residence for a Government official not entitled to be provided with rent free quarters, is in every case subject to the condition that the present and future incumbents of the appointment shall pay such rent as may be prescribed under the rules in paragraph 325

F—The portions of an office building as would be used by its officers resident in a particular locality. Nor do they authorise the authorities specified to accord administrative approval to estimates for the construction or purchase of two or more houses for the same officer, even though the average salary and local allowances of the officer are Rs 500 a month or less

2—Expenditure on existing Government buildings

Estimates of capital expenditure on existing residential buildings may be approved administratively by the authorities specified in the following table —

	If the total capital cost does not exceed the permissible limits based on the salary percentages referred to in clause (1) A	If the total capital cost is already or will be raised above the permissible limit based on the salary percentages referred to in clause (1) A
(a) When the outlay involved is not more than Rs. 500	Local Governments	
(b) When the outlay involved is more than Rs. 2000.	•	
(c) In the case of buildings falling under sub-clauses A and B of clause (1) above	Local Governments	Government of India in the administrative department concerned
(d) In the case of buildings falling under sub-clause C of clause (1) above	Government of India in the administrative department concerned	

NOTE.—In case (a) the Public Works Department of the local Government may deal with the estimate without reference to the administrative department concerned.

3 Local Governments are authorised to delegate to Heads of Departments and Superintending Engineers power to accord administrative approval to estimates of capital expenditure from provincial funds under clause (1) on the construction or purchase of residential buildings and under clause 2 on original work in connection with existing residential buildings, to meet the requirements of their respective departments subject to a limit of Rs. 2000 for the total cost of the building and to the proviso that the rental value of the building calculated according to the Public Works Department Code rules shall not exceed 10 per cent of the average salary of the class of tenant for whom it is intended.

4 Expenditure on a residential building should by strict economy of design be as far as possible confined to such a figure that the rent shall fall within 10 per cent of the occupant's salary since any outlay in excess of that limit involves loss to Government.

5 In cases where the detailed estimate for a residential building the cost of which is chargeable to a provincial or divided head and to which the administrative approval of the Government of India was necessary under rule, exceeds the amount administratively approved by more than 10 per cent or where owing to modifications in the original proposals or to excesses occurring during the execution of the work a greater excess than 10 per cent appears probable the revised administrative approval of the Government of India must be applied for.

NOTE 1.—No revised administrative approval of the Government of India is necessary whether the permissible cost of the residence is exceeded or not unless an excess of more than 10 per cent over the amount originally approved is anticipated.

NOTE 3—These rules do not however interfere with the powers of local Governments and other authorities to pass excesses incurred during construction up to 5 per cent over the amount technically sanctioned under paragraphs 445 450(b) and 464 (b)

6 In the case of an official residence whether newly constructed purchased or hired punkahs with their fittings on the scale approved by the local Government may be supplied and maintained by Government All other punkahs and fittings should be provided and maintained by the tenant

In the event however of no one being either in occupation of a residence or responsible for the rent or if the officer responsible for the rent has received permission to reside elsewhere and the residence is unoccupied the pay of a suitable establishment not exceeding one mah and one cook may with the special sanction of the local Government be charged to the annual repair estimate of the building residential buildings and meant for a garden if the transplantation necessary in order to form a garden may be debited to the public funds as capital expenditure on the property

8 These rules are subject to the special rules relating to expenditure on the residences of His Excellency the Viceroy and staff and Heads of local Governments and any other residences for which special rules exist

9 (1) The powers of the Governments of Madras Bombay and Bengal to accord administrative approval to the construction of a new residence for the Head of the local Government are limited to Rs 15 000 In the case of other local Governments the previous approval of the Government of India must be obtained irrespective of the cost

(2) Except with the approval of the Government of India the total outlay which may be incurred during any one year (excluding ordinary but including special repairs) upon the residences of the Head of a local Government and their connected buildings such as body guard quarters and barracks etc etc should not exceed Rs 15 000 for each residence exclusive of charges for establishment and tools and plant and except with the same approval no work in connection with such residences should be put in hand if the estimated cost is in excess of that limit even if the expenditure is to be divided over two or more years The limit of Rs 15 000 referred to above is exclusive of expenditure incurred on any estimate separately approved by the Government of India

NOTE—Under this rule local Governments are at liberty to amalgamate within each province the annual allowances for new works and special repairs on the several residences into a lump provincial allowance and to allot it to the various buildings in such proportion as they may deem desirable

(3) A local Government is not authorised to sanction an estimate supplementary to an estimate administratively approved by the Government of India,

for the residence of the Head of the local Government and connected buildings, if the supplementary estimate includes work for which no specific provision was made in the original estimate

10 (1) In the case of a proposed new Circuit house the previous approval of the Government of India is necessary if the total estimated cost exceeds Rs. 30,000 or, in the case of the local Government named in the margin, the

Pajputana
Central Ind.-a.
Hyderabad
Coorg
Port Blair

amounts specified in columns 3 and 4 of the table in paragraph 435. These limits are to cover the cost of site, laying out of grounds, provision of a cook house, stables, and a sufficient number of servants' houses, but do not include the cost of furniture or table

equipment

(2) In the case of a proposed addition or alteration to an existing Circuit house at a cost exceeding Rs. 1,000, the previous approval of the Government of India is necessary if the effect of the expenditure is to raise the capital cost of the building above Rs. 30,000, or the amount specified in paragraph 435, as the case may be

11 The provision and maintenance, at the cost of the State, of tennis courts as adjuncts to the official residence of His Excellency the Viceroy or the Head of a local Government for the general use of the tenant of the residence, his household and guests, are permissible. Courts which are reserved for the special use of any particular member or members of the staff or subordinate or office establishment attached to the household are not covered by this general rule, and should not be provided or maintained at Government expense without the special orders of the Government of India. Local Governments may, at their discretion, sanction the provision and maintenance of tennis courts at the official residences of Commissioners and other high officials who have heavy obligations in the way of entertainment, as also for any other official residences for which tennis courts are considered necessary provided that the authorised limit of the capital cost of the residence admits of the further expenditure involved and that the rent is increased so as to cover both interest at $3\frac{1}{2}$ per cent on the outlay incurred and actual maintenance charges

The charges which may be admitted in connection with the provision and maintenance of tennis courts are —

- (1) Construction of the court and of retaining walls where necessary
- (2) Surfacing of the court with *bajri*, grass, cement, etc
- (3) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts for suspending lawn tennis nets
- (4) Provision and erection of fixtures and appurtenances for hanging screens
- (5) Maintenance of the foregoing items

The cost of providing and renewing tennis nets, the marking of courts, and the provision of screens should on no account be admitted as a charge, against the State

(b) OTHER PUBLIC WORKS (OTHER THAN ECCLESIASTICAL)

432 I In respect of departments other than those specified in sub paragraphs II and III the powers of local Governments and the authorities detailed below to accord administrative approval to public works other than residential buildings and ecclesiastical works are as indicated against their names —

(1) Works the cost of which is wholly provincial or is charged to a divided lead

and Assam and the Chief Commissioners and Agents to the Governor General, Baluchistan, and North West Frontier Province

As for technical sanction

NOTE—Local Governments may delegate to authorities subordinate to them such powers of administrative approval as they may consider desirable

(2) Works the cost of which is wholly imperial

All Departments under them

Chief Commissioners and Agents to the Governor General, Baluchistan and North West Frontier Province Agents to the Governor General Rajputana and Central India Resident at Hyderabad, Chief Commissioner Coorg and Superintendent Port Blair

As for technical sanction.

Resident in Mysore

Rs 20 000.

Chief Commissioner Delhi (in respect of the ordinary public works expenditure of the Delhi Province unconnected with the project for the new city)

Rs 20 000

NOTE—Estimates for original works and special repairs amounting to more than Rs. 10 000 each excluding establishment and tools and plant relating to public buildings appertaining to the Government of India should be submitted by local Governments to the Government of India for administrative approval

II The authorities named below are empowered to accord administrative approval up to the limits noted against each —

Opium Department		Rs
Government of the United Provinces		50 000
Board of Revenue United Provinces		2 500
Opium Agent		500

Customs and Salt Departments

Governments of Madras Bombay Bengal Bihar and Orissa and Burma	20 000
Boards of Revenue Madras Bengal and Bihar and Orissa	2,500
Commissioner of Customs Salt and Excise Bombay Commissioner in Sind and Financial Commissioner Burma	2 500
* Commissioner Northern India Salt Revenue	10 000
* Collector of Salt Revenue Bombay	1,500
* Excise Commissioner Burma	1 500
† Collectors of Customs Calcutta Bombay Karachi Madras and Rangoon	1 500

* For Salt Buildings only

† For Customs Buildings only

Settlement Department.

Governments of Bengal and Bihar and Orissa (in respect of buildings required for survey and settlement operations)	50,000
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III In the case of the sanction of the names of the authorities detailed but in administrative approval of the Government of India in the department concerned should be obtained through the local Government

Posts and Telegraphs

	Rs.
Director General of Posts and Telegraphs	20,000
Postmasters General	1,000

Finance Department (Accounts)

* Comptroller and Auditor General	2,500
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Mint

Mint Masters	2,500
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Paper Currency Department

Controller of Currency	2,500
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Survey Department

Surveyor General	2,500
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Forest Department.

Inspector General of Forests	5,000
President, Research Institute, and Principal, Imperial Forest College, Dehra Dun	2,500

Agricultural and Civil Veterinary Departments

Agricultural Adviser to the Government of India	2,500
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Meteorological Department

Director General of Observatories	2,500
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Stationery, Printing and Stamps

Controller of Stationery, Printing and Stamps	2,500
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Miscellaneous

Presidents and Chief Political Officers where not specifically invested with larger powers	500
Local Head of any imperial department not specifically mentioned	50

(c) ECCLESIASTICAL WORKS

433. The rules regarding administrative approval to ecclesiastical works are laid down in the Ecclesiastical Rules, published by the Education Department.

* In respect of proposals for original works connected with buildings in which civil account offices are located

ment of the Government of India Estimates for residential buildings are further subject to the rules in paragraph 431

II—Technical Sanction

(a) GENERAL

434 (a) In the case of works financed partly by Government and partly by contributions the application of the limits given in paragraphs 435 to 449 has to be determined by the following considerations —

I—If the work is undertaken by and on the responsibility of Government i.e. if Government is to be the eventual owner of the work —

- (i) When the share paid by Government is found from general revenues the limits apply only to that share of the cost which is met from that source
- (ii) When the share paid by Government is found from loan funds, the limits apply to the total cost of the work

II—If the work is undertaken on the responsibility of a local body i.e. if the local body is to be the eventual owner of the work, the financial assistance given by Government is treated as a subsidy and is governed by the rules contained in the Book of Financial Powers. If the local body entrusts the execution of the work to the Public Works Department in accordance with the rules for contribution works the local Government will be responsible for the technical sanction to the estimate and the provisions of paragraphs 281 and 283 I will apply

(b) Special limits for estimates for expenditure in connection with the residences of His Excellency the Viceroy and his staff are laid down in the Rules for the management of Viceregal estates

(c) A group of works which forms one project shall be considered as one work and the necessity for obtaining the sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of sanction of the local Government. But this restriction does not apply to the case of irrigation projects the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure

(b) ORIGINAL WORKS

(i) Civil works

435 Provided previous administrative approval has where required by rule, been accorded by competent authority the powers of local Governments*

* NOTE.—The term *local Government* as used in paragraphs 435 to 440 includes the Director General of Military Works in respect of matters in regard to which specific powers have been delegated to him under this Code

to sanction technically estimates for projects for Civil Works are as specified below :—

Item	Authority	WHERE THE EXPENDITURE IS WHOLLY IMPERIAL		WHERE THE EXPENDITURE IS WHOLLY PROVINCIAL, OR IS CHARGED TO A DIVIDED HEAD	
		Excluding provision for establishment and tools and plant	Including provision for establishment and tools and plant	Excluding provision for establishment and tools and plant	Including provision for establishment and tools and plant
		Rs	Rs	Rs	Rs
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Bihar and Orissa and the Chief Commissioners of the Central Provinces and Assam	16,00,000	20,00,000	16,00,000	20,00,000
2	The Chief Commissioners and Agents to the Governor General, Baluchistan and North West Frontier Province	25 000	31,250	4,00,000	5,00,000
3	The Agents to the Governor General, Rajputana and Central India, the Resident at Hyderabad, the Chief Commissioner of Coorg and the Chief Commissioner of Delhi *	20,000	25 000		
4	The Director General Military Works Services	50 000	62,500		
5	The Superintendent, Fort Blair	5 000	6,250		

* NOTE.—For ordinary public works projects of the Delhi Province only

(ii) Irrigation and Navigation Works.

436. 1 No authority lower than the Government of India can sanction an original project estimate for a productive or protective irrigation or navigation work. As regards estimates chargeable against open capital accounts see clause III below. In respect of detailed working estimates see paragraphs 397, 398 and 416.

(e) MAINTENANCE AND REPAIRS

442 Local Governments are empowered to deal finally with all estimates for *bona fide* maintenance and repairs

(f) SUPPLEMENTARY AND REVISED ESTIMATES

(i) General

443 No excess over a revised estimate sanctioned by the Secretary of State or the Government of India can be sanctioned by any authority lower than the Government of India

444 In cases where a substantial section of a project originally sanctioned by an authority not lower than the local Government has been abandoned, the aggregate assumed cost of the works included in that section should be

445 Except in the case of productive public works to which the provisions of paragraph 399 apply local Governments are empowered to pass without the formality of the preparation of a revised estimate an excess over an original estimate sanctioned by higher authority, provided that the original sanction is not exceeded by more than 5 per cent and also that the excess is not more than the amounts specified in paragraphs 446 to 449 See also paragraph 288

(ii) Civil Works and Famine Relief Works

446 Provided previous administrative approval has where required by rule been accorded by competent authority to the increased expenditure, local Governments are authorised to accord technical sanction to a supplementary or revised estimate for a work the original estimate for which was beyond their powers of sanction when the supplementary or revised estimate does not involve an additional charge of more than 10 per cent of the amount of the original estimate and provided that in the case of the local Governments enumerated in item 1 of the table in paragraph 435 the share of such additional charge debitable to general revenues does not exceed Rs 12½ lakhs including provision for establishment and tools and plant and that in the case of those mentioned in items 2 to 5 of that table it does not exceed the amount up to which they are empowered to sanction estimates for original Civil Works

NOTE—In the case of expenditure connected with the residences of Heads of local Governments the estimates for which have been administratively approved by higher authority local Governments are empowered to incur expenditure in excess of the amount so approved up to a limit of 10 per cent or Rs 15,000 whichever is less, if the cost of the work is charged either wholly to provincial or to a divided head. If the cost is wholly chargeable to imperial revenues no excess over the amount administratively approved may be incurred, vide paragraph 181. In no case however is any excess expenditure permissible if incurred on work for which specific provision was not made in the estimate approved by higher authority

(iii) *Irrigation and Navigation Works*(a) *PRODUCTIVE WORKS*

447. No authority lower than the Government of India can sanction any excess over an estimate for an original productive irrigation or navigation work unless it is chargeable to the open capital account of an existing project, in which case local Governments exercise the powers specified in paragraph 401 V.

When the aggregate cost of the original project and the cost of the new work does not exceed the latter limit.

(b) *OTHER WORKS*

448. Local Governments are authorized to accord sanction to a supplementary or revised estimate for a protective work or for a work chargeable to the head "Minor Works and Navigation," the original estimate for which was beyond their powers of sanction, when the revised or supplementary estimate does not involve an additional charge of more than 10 per cent of the original estimate and provided that the share of such additional charge, debitable to general revenues, does not exceed the amount shown in the relevant column of the table below —

Item.	Authority	WHERE THE EXPENDITURE IS WHOLLY IMPERIAL.		WHERE THE EXPENDITURE IS WHOLLY PROVINCIAL OR IS CHARGED TO A DIVIDED HEAD	
		Excluding provision for establishment and tools and plant	Including provision for establishment and tools and plant	Excluding provision for establishment and tools and plant	Including provision for establishment and tools and plant
1	The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Bihar and Orissa and the Chief Commissioners of the Central Provinces and Assam.	Rs. 2 00 000	Rs. 2 50 000	Rs.	Rs. 12 50 000
2	The Chief Commissioners and Agents to the Governor-General Baluchistan and North West Frontier Province			4 00 000	5 00 000
3	The Agents to the Governor-General Rajputana and Central India and the Chief Commissioner of Coorg	20 000	25 000		

NOTE.—The powers specified in this paragraph can also be exercised in respect of estimates for works chargeable to the open capital accounts, for extensions and improvements and for renewals and replacements.

(ii) *Military Works.*

449. Provided previous administrative approval has been accorded by competent authority to the increased expenditure by competent authority, Local Governments are authorised to accord technical sanction to a supplementary or revised estimate for a Military Work, the original estimate for which was beyond their powers of sanction, when the supplementary or revised estimate does not involve an additional charge of more than 10 per cent of the original estimate and provided also that the share of such additional charge debitable to general revenues is not more than the amount which the local Government is empowered to sanction under the provisions of paragraph 437.

III.—Contracts.

450. A local Government is empowered to accept tenders in the case of all works, up to the limits of the estimates sanctioned by competent authority.

IV.—Stores

(a) PURCHASE, MANUFACTURE AND REPAIRS

451. The rules relating to the purchase of stores are contained in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I

452. The powers of local Governments in regard to the purchase of livestock and to the purchase, manufacture and repair of articles included under the main head "Tools and Plant" are restricted only by the limits assigned to that object in the Budget Estimate of the year

(b) WRITE OFF

453. Provincial Governments (and Minor Local Governments in cases where power has been delegated to them by the Government of India) are authorized to write off finally the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes subject to the conditions contained in Article 279 of the Civil Account Code, Volume I

— V.—Inaugural ceremonies.

454. Local Governments may sanction expenditure on inaugural ceremonies connected with important public works, whether Imperial or Provincial, up to a limit of Rs 2,500 in each case

VI —Remission of departmental charges.

455. Local Governments are competent to waive recovery of departmental charges for establishment and tools and plant on works carried out on behalf of Municipalities and Local Funds and on contribution works, only when the cost of the work is less than Rs 1,000

VII.—Miscellaneous powers.

456. (a) Advances—

- (i) To officers on tour
- (ii) In special cases
- (iii) To contractors
- (iv) For house building
- (v) For motor cars and cycles

(b) Books and newspapers

- Purchase of— Civil Account Code, Volume I, Appendix BBBB (d) and (e)

(c) Buildings—

- (i) Sale and dismantlement of— Public Works Department Code, paragraph 305
- (ii) Insurance of— Public Works Department Code, paragraph 300
- (iii) Leasing of— Public Works Department Code, paragraph 322.
- (d) Compensation for loss of property Public Works Department Code, paragraph 107.
- (e) Concessions, grants and leases Public Works Department Code, Appendix 2
- (f) Contribution works. Undertaking of— Public Works Department Code, paragraph 280
- (g) Divisions. Creation of temporary— Public Works Department Code, paragraph 72
- (h) Forms. Introduction of local— Public Works Department Code, paragraph 167.
- (i) Lingerie and warm clothing Supply of— Civil Account Code, Volume I, Appendix BBBB (i) and (j)
- (j) Stationery. Local purchase of— Civil Account Code, Volume I, Appendix BBBB (j)
- (k) Stock. Limit of reserve—
- (l) Sub-divisions. Creation of—
- (m) Tents. Scale of—
- (n) Typewriters. Scale of—
- (o) Write-off of loss of public money Civil Account Code, Volume I, Article 279

C—POWERS OF CHIEF ENGINEERS

I.—General.

457. The following powers may be exercised by a Chief Engineer on his own authority.

(a) OFFICE FURNITURE

To sanction purchases of office furniture

(b) CONTRACTS.

To accept any tender for the execution of work by contract up to the amount to which the local Government is competent to do so, and within the amount of the sanctioned estimate

(c) CONTRIBUTION WORKS

If empowered, to authorize the undertaking of contribution works,

II—Powers of Chief Engineer, Delhi

458 In respect of the ordinary public works of the Delhi Province unconnected with the construction of the new city, the Chief Engineer, Delhi, exercises the powers of a Superintending Engineer in addition to those ordinarily vested in a Chief Engineer. As regards the technical sanction of detailed estimates for original works his powers are limited as laid down in paragraph 459(a) to estimates not exceeding Rs 50 000 excluding establishment and tools and plant charges

D—POWERS OF SUPERINTENDING ENGINEERS

The following is a summary of the powers of a Superintending Engineer

I—Original Works

459

(a) TECHNICAL

No 21

Paragraph 459 (a) —For the last clause of the paragraph with the words Ascertained savings as respects the following projects for Civil Works a Superintending Engineer may use the ascertained savings from any one portion of a sanctioned estimate, while in the case of irrigation works

transfer savings from one sub head of the estimate same main head, subject to the restrictions imposed, the power is however, limited in the case of the following paragraph 431 (5) where a restriction is imposed at paragraph 262

No 21—11-20

NOTE 1—The term original works includes the departmental heads Works and Extensions and Improvements in the Irrigation Branch

NOTE 2—For military buildings see paragraphs 202 to 204

(b) EXCESSES OVER ESTIMATES

To deal finally with all excesses of not more than 5 per cent of the amount of original estimates sanctioned by himself or by a higher authority provided that the total amount of the excess is within the limit of his powers to sanction estimates technically. A Superintending Engineer may also pass excess expenditure within a limit of Rs 500 on sanctioned original works and repairs irrespective of the total of the sanctioned estimate

A Superintending Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also paragraph 262.

NOTE.—In the case of productive public works the power of passing excesses as specified above can be exercised only for so long as the total project estimate is not exceeded. See paragraphs 39, 398 and 447.

(c) ALTERATIONS OF DESIGNS

To sanction necessary alterations in the constructive details of works during their execution provided that such alterations do not cause an increase of charge beyond the limit of his powers to deal finally with excesses over estimates vide sub paragraph (b) above.

(d) CONTINGENCIES IN THE ESTIMATE FOR A WORK

To divert the provision for contingencies to new works or repairs which are not provided for in the estimate.

II—Repairs

460 (a) BUILDINGS AND ROADS AND IRRIGATION WORKS

To sanction estimates for annual and special repairs within the limits assigned for his circle in the budget estimate under each head of service and to prescribe lump sum provisions for the annual repairs to buildings as laid down in paragraph 233.

(b) PERIODICAL REPAIRS

To authorise commencement of urgent periodical repairs in anticipation of formal sanction to estimates vide paragraph 227.

(c) EMERGENT REPAIRS

To sanction emergent repairs to irrigation or other works to any reasonable and necessary amount in case of imminent danger to the structure.

III—Contracts

461 To accept tenders for contracts for sanctioned original works and repairs within such limits as the local Government may prescribe subject to a limit of Rs. 50,000 for each tender and provided that the amount of the tender does not exceed the amount of the sanctioned estimate *plus* such excess as he is competent to sanction under the provisions of paragraph 459(b).

NOTE.—In cases where materials are supplied by Government to the contractor the amount

IV—Stores

462 (a) PURCHASE, MANUFACTURE AND REPAIR

(1) General

To sanction estimates for the purchase of tools and plant (not including live stock or office furniture) within such limits as the local Government

II.—Powers of Chief Engineer, Delhi.

458. In respect of the ordinary public works of the Delhi Province unconnected with the construction of the new city, the Chief Engineer, Delhi, exercises the powers of a Superintending Engineer in addition to those ordinarily vested in a Chief Engineer. As regards the technical sanction of detailed estimates for original works, his powers are limited as laid down in paragraph 459(a) to estimates not exceeding Rs 50,000 excluding establishment and tools and plant charges.

D.—POWERS OF SUPERINTENDING ENGINEERS

The following is a summary of the powers of a Superintending Engineer.

I.—Original Works.

459.

(a) TECHNICAL SANCTION

No 21

Paragraph 459 (a) —For the last sentence of this para with the words "Ascertained savings substitute the following"

transfer savings from one sub-head of classification same main head, subject to the restrictions imposed by power is, however, limited in both cases by the paragraph 431 (5) where a residential building forms p also paragraph 262.

No 21—11-20

HEAD OF SANCTION, THE PARAGRAPH 200

NOTE 1—The term "original works" includes the departmental heads "Works and Extensions and Improvements" in the Irrigation Branch

NOTE 2—For military buildings, see paragraphs 202 to 204

(b) EXCESSES OVER ESTIMATES

To deal finally with all excesses of not more than 5 per cent of the amounts of original estimates sanctioned by himself or by a higher authority provided that the total amount of the excess is within the limit of his powers to sanction estimates technically. A Superintending Engineer may also pass excess expenditure within a limit of Rs. 500 on sanctioned original works and repairs irrespective of the total of the sanctioned estimate

A Superintending Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also paragraph 262.

NOTE.—In the case of productive public works the power of passing excesses as specified above can be exercised only for so long as the total project estimate is not exceeded: see paragraphs 337, 338 and 447.

(c) ALTERATIONS OF DESIGNS

To sanction necessary alterations in the constructive details of works during their execution provided that such alterations do not cause an increase of charge beyond the limit of his powers to deal finally with excesses over estimates vide sub paragraph (b) above.

(d) CONTINGENCIES IN THE ESTIMATE FOR A WORK

To divert the provision for contingencies to new works or repairs which are not provided for in the estimate.

II—Repairs

460 (a) BUILDINGS AND ROADS AND IRRIGATION WORKS

To sanction estimates for annual and special repairs within the limits assigned for his circle in the budget estimate under each head of service and to prescribe lump sum provisions for the annual repairs to buildings as laid down in paragraph 233.

(b) PERIODICAL REPAIRS

To authorise commencement of urgent periodical repairs in anticipation of formal sanction to estimates vide paragraph 227.

(c) EMERGENT REPAIRS

To sanction emergent repairs to irrigation or other works to any reasonable and necessary amount in case of imminent danger to the structure.

III—Contracts

461 To accept tenders for contracts for sanctioned original works and repairs within such limits as the local Government may prescribe subject to a limit of Rs. 50,000 for each tender and provided that the amount of the tender does not exceed the amount of the sanctioned estimate plus such excess as he is competent to sanction under the provisions of paragraph 150(b).

NOTE.—In cases where materials are not supplied by the Government, the cost of the materials taken must be paid by the contractor.

IV—Stores

462 (a) PURCHASE, MANUFACTURE AND REPAIR

(i) General

To sanction estimates for the purchase of tools and plant (not including live-stock or office furniture) within such limits as the local Government

may prescribe, subject to a maximum expenditure of Rs 10,000 for each estimate, and to order the purchase or manufacture of any stores required for the construction of a sanctioned work subject to the conditions laid down in the Stores Rules in entry (L) of Appendix BBBB to the Civil Account Code, Volume I

(ii) *Office furniture*

To sanction purchases of office furniture within such limits as the local Government may prescribe, subject to a maximum expenditure of Rs 500 for each estimate

(iii) *Live stock*

Live stock can only be purchased with the sanction of the local Government.

(iv) *Tents*

If authorized, to sanction the purchase of tents up to a limit of Rs 1 000 for each estimate

(v) *Indents*

To pass indents on other departments for articles required for sanctioned works and to forward indents for European stores direct to the Director General of Stores, India Office, for any work within his powers of sanction. See the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code, Volume I, and Appendix 4 to this Code

(vi) *Repairs*

To sanction estimates for repairs to tools and plant within the limits assigned to his circle in the budget estimate

(b) *DISPOSAL OF STORES*

To issue orders for the disposal of all unserviceable or surplus stores including stock tools and plant, materials not site of works and materials received from works dismantled or undergoing repair and to sanction their write-off where necessary. Also to sanction the issue of any materials from store yards to private persons for full value *plus* the usual charge of 10 per cent (except when this charge is specially remitted under the provisions of paragraph 367), when this can be done without inconvenience to the public service

(c) *LOSSES DUE TO DEPRECIATION*

To sanction estimates for losses due to depreciation of stock up to a limit of Rs 10 000

(d) *WRITE OFF*

If authorised by a Provincial Government, to write off the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes, subject to a maximum limit of Rs 1,000 in each case (vide Civil Account Code, Volume I, Article 279)

V.—Miscellaneous powers.

463.(a) Advances—

- | | |
|-----------------------------------------------------------|--------------------------------------------------------|
| (i) Of pay and travelling allowances | Public Works Department Code, paragraphs 103 and 104 |
| (ii) For house building | Civil Account Code, Volume I, Article 130 |
| (iii) For purchase of tents | Public Works Department Code, paragraph 105 |
| (b) Alteration in declared date of birth | Civil Account Code, Volume I, Article 55 (i) (b) |
| (c) Books and newspapers. Purchase of— | Civil Account Code, Volume I, Appendix BBBB d) and (e) |
| (d) Buildings— | |
| (i) Sale and dismantlement of | Public Works Department Code, paragraph 305 |
| (ii) Administrative approval to residential— | Public Works Department Code, paragraph 431 (3) |
| (e) Contribution works Under taking of— | Public Works Department Code paragraph 280. |
| (f) Forms. Expenditure on printing— | Public Works Department Code, paragraph 165 |
| (g) Stationery and rubber stamps Petty local purchase of— | Civil Account Code, Volume I, Appendix BBBB (f) |
| (h) Sub-divisional allowances | Public Works Department Code, paragraph 98 |
| (i) Typewriters Purchase of— | Civil Account Code Volume I, Appendix BBBB (i) |
| (j) Write off of loss of public money | Civil Account Code, Volume I, Article 270 |

E—POWERS OF EXECUTIVE ENGINEERS

The following is a summary of the powers of an Executive Engineer

I.—Original Works.

464.

(a) TECHNICAL SANCTION TO ESTIMATES

Subject to delegation of power by the local Government and to such general or special limitations as it may think fit to impose, to accord final or technical sanction to detailed estimates for original works up to a maximum limit of Rs 2,500 (excluding charges for establishment and tools and plant)

When the detailed estimate is a working estimate for a work, or part of a work, included in a general project estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimate is not exceeded

NOTE 1—The term "original works" includes the departmental heads "Works" and "Extensions and Improvements" in the Irrigation Branch"

NOTE 2—For military buildings, see paragraphs 202 to 204

(b) EXCESSES OVER ESTIMATES

To pass finally all excesses over the amounts of original estimates sanctioned by himself or by higher authorities, provided that the total amount of the excess is within 5 per cent of the sanctioned estimate and

within the limit of his powers to sanction estimates technically. An Executive Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also paragraphs 262 and 447.

(c) ALTERATIONS OF DESIGNS

To sanction trifling alterations in the constructive details of works during their execution in cases of necessity, reporting, as a general rule, his action to the Superintending Engineer.

(d) CONTINGENCIES IN THE ESTIMATE FOR A WORK

To divert the provision for contingencies to new works or repairs not provided for in the estimate up to such amounts may be fixed by the local Government subject to a maximum of Rs 2,500 for each item (paragraph 196).

II.—Repairs.

465. (a) BUILDINGS AND ROADS AND IRRIGATION WORKS

Subject to delegation of power by the local Government, to sanction estimates for ordinary and special repairs within the limits of budget allotments, and subject, in the case of special repairs, to the amount which he is competent to sanction in the case of original works.

(b) EMERGENT REPAIRS

To sanction emergent repairs to all works in charge of the department to any necessary and reasonable amount, in case of imminent danger to the structure.

III.—Contracts.

466. To accept tenders for contracts for sanctioned original works and repairs provided that the amount of the tender does not exceed the amount of the sanctioned estimate *plus* such excess as he is competent to sanction under the provisions of paragraph 464(b), and subject to a limit of Rs 5,000 in all cases.

NOTE.—In cases where materials are supplied by Government to the contractor, the amount

shall be added to the amount sanctioned under the provisions of paragraph 464 (b)

IV.—Stores

467. (a) PURCHASE, MANUFACTURE AND REPAIRS

(i) To sanction the purchase or manufacture of tools and plant (not including live stock or office furniture) within such limits as the local Government may prescribe, subject to a maximum expenditure of Rs 500 for each estimate. Also at the discretion of the local Government to sanction estimates for repairs to tools and plant up to the maximum limit of Rs 500 for each estimate.

(ii) To order any stores required for the execution of a sanctioned work, subject to the conditions laid down in the Stores Rules in entry (k) of Appendix BBBB to the Civil Account Code Volume I, provided that the cost of stores* ordered from a Government workshop is less than Rs 500. This limit may at the discretion of the local Government be increased to any extent for which there is provision in a sanctioned estimate. See paragraph 356.

(iii) To purchase or manufacture stock, sufficient to keep the stock of the division up to the reserve limit, under such rules as may be laid down by the local Government (paragraph 360).

(b) WRITE-OFF

(i) To sanction the writing off the returns of tools and plant of all tools and plant the full value of which has been recovered.

(ii) If authorized by the local Government, to write off tools and plant in those cases where only part values have been recovered for causes which he considers reasonable.

(iii) If authorized by a Provincial Government, to write off the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes subject to a maximum limit of Rs 1,000 in each case (*vide* Civil Account Code, Volume I Article 279).

(c) DISPOSAL OF STORES (OTHER THAN TOOLS AND PLANT).

(i) To issue orders for the disposal, by sale or otherwise, of surplus stores at their full value, and of materials received from works dismantled or undergoing repairs at their estimated value, up to a limit of Rs 500 or, if authorized by the local Government up to Rs 2,500.

(ii) To sanction the sale of articles on the stock accounts to private persons when it can be done in convenience to the public service, for full value *plus* the usual charge (except when this charge is specially remitted; see paragraph 367), up to a limit of Rs 500 or, if authorized by the local Government up to Rs 1,000.

(iii) To sanction the sale of articles on the stock accounts at less than their full book value when the charge (except when this charge is specially remitted; see paragraph 367), up to a limit of Rs 500 or, if authorized by the local Government up to Rs 1,000.

If authorized by the local Government, to sanction the purchase of stores on manufacture of more than 10 per cent over the cost.

on manufacture of more than 10 per cent over the cost.

* An Executive Engineer's workshop subject to the sanction of the local Government.

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APPENDIX 1.

RULES RELATING TO OFFICERS AND SUBORDINATES WHEN EMPLOYED WITH AN ARMY IN THE FIELD

I The following revised scale of relative rank for precedence for civil officials of the Public Works Department with an army in the field is published in supersession of that notified in clause 100 of India Army Circulars of 1890 —

Relative Military Rank	Departmental Rank
	SUPERIOR ESTABLISHMENT
Lieutenant Colonel	"
Major	"
Captain	"
Lieutenant	"
	SUBORDINATE ESTABLISHMENT (EUROPEAN)
Deputy Commissary	"
Assistant Commissary	"
Conductor	"
Sub Conductor	"
Sergeant	"
Subadar	"
Jemadar	"
Warrant Officer	"

No 22

Appendix I — Add the following to paragraph 2 — The rules relating to the military rank assigned in the above table whenever is more favourable to the recipients

No 22—11 190

Code Circular No 1

GOVERNMENT OF INDIA

STATE

(Referred to in paragraph 456 of the Code)

The following rules are laid down to regulate the powers of the Government of India and of local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State —

Statutory Rules

The following provisions and restrictions are prescribed by the Secretary of State in Council in exercise of the power reserved to him by Statutes 22 and 23 Vict. Cap 41 section 1, and of all

APPENDIX 1.

RULES RELATING TO OFFICERS AND SUBORDINATES WHEN EMPLOYED WITH AN ARMY IN THE FIELD

1 The following revised scale of relative rank for precedence for civil officials of the Public Works Department with an army in the field is published in supersession of that notified in clause 1(a) of India Army Circulars of 1930.—

Relative Military Rank	Departmental Rank.
	SENIOR ESTABLISHMENT
Lieutenant Colonel	Colonel
Major	Major
Captain	Captain
Lieutenant	Lieutenant
	SUBORDINATE ESTABLISHMENT. (EUROPEAN)
Deputy Commissary	Deputy Commissary
Assistant Commissary	Assistant Commissary
Conductor	Conductor
Sub Conductor	Sub Conductor
Sergeant	Sergeant
	(INDIAN).
Subadar	Sub Engineers
Jemadar	Supervisors
Warrant Officer	Overseers

No 22.

Appendix 1—Add the following to paragraph 2—The rules relating to wound and family pensions and gratuities will be found in Chapter XXXVIII of the Civil Service Regulations. Such pensions and gratuities will be granted either on the basis of the existing pay scale or with reference to the military rank assigned in the above table whichever is more favourable to the recipients.

No 22—1.1.20

Code Circular No. 1.

STATE

(Referred to in paragraph 156 of the Code)

The following rules are laid down to regulate the powers of the Government of India and of local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State—

Statutory Rules

The following provisions and restrictions are prescribed by the Secretary of State in Council in exercise of the power reserved to him by Statutes 22 and 23 Vict., Cap. 41, section 1, and shall

to under any
by a local
erson, firm,
or a company

produce from State forests

Secretary of State in Council,—

if such concession, grant, lease, or contract

rupees, or

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees, or

(c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees

Proceedings

Secretary of State in Council,—

if such concession, grant, lease, or contract

(a) is for the purpose of the sale of land, or

rupees; or

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees, or

(c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees

if such concession, grant, lease, or contract

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees, or

(c) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees

if such concession, grant, lease, or contract shall be made by any local Government or any joint stock company, these rules so

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, of any interest therein, or any under letting, shall be recognized as valid except it be made with the express assent of—

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent

Government.

VIII.—The foregoing Rules I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rule, issued or approved, by the Secretary of State in Council

Supplementary Rules

coming within their cognizance

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases

APPENDIX 3.

STATEMENT SHOWING THE DIFFERENT CLASSES OF DEEDS, CONTRACTS AND OTHER INSTRUMENTS WHICH MAY BE EXECUTED BY THE PUBLIC WORKS DEPARTMENT AND THE AUTHORITIES EMPOWERED TO EXECUTE THEM.

(*vide* Public Works Department Code, paragraph 249 and Government of India, Home Department Resolution Nos 713 734, dated the 2nd June 1913, as amended by Resolution Nos 1589 1663, dated the 23th September 1913)

No. 23.

Appendix 3—In the last column of the statement against items 1-4 and 6-9 for the words Executive Engineers, wherever they occur, substitute the words Divisional Officers.

No 23—1-1 20

Code Circular No 1.

secretary to His Excellency the Viceroy and the Superintendents of the Viceregal Estates

apply to all concessions grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India or by a local firm, same any inary orest

produce from State forests

if such concession grant lease, or contract

- (a) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancellation by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees, or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees, or
- (c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees

Secretary of State in Council—

if such concession grant lease or contract

- (a) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancellation by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees, or
- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees, or
- (c) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees

if such concession grant, lease, or contract

- (b) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees or
- (c) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees

local Govern
any joint stock
these rules so

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, of any interest therein, or any under letting, shall be recognized as valid except it be made with the express assent of—

Government.

VIII.—The foregoing Rules I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rule, issued or approved, by the Secretary of State in Council

Supplementary Rules

Rule A. Inasmuch as the concession of land to grant concessions and so forth—

C.—Before any concession or agreement of the class referred to is submitted for the approval

approved by the Secretary of State in Council

APPENDIX 3.

STATEMENT SHOWING THE DIFFERENT CLASSES OF DEEDS, CONTRACTS AND OTHER INSTRUMENTS WHICH MAY BE EXECUTED BY THE PUBLIC WORKS DEPARTMENT AND THE AUTHORITIES EMPowered TO EXECUTE THEM.

(Vide Public Works Department Code, paragraph 243 and Government of India, Home Department Resolution, Nos 713 731, dated the 2nd June 1913, as amended by Resolution Nos 1589 1663, dated the 25th September 1913)

No. 23.

Appendix 3—In the last column of the statement against items 1-4 and 6-9 for the words Executive Engineers, wherever they occur, substitute the words Divisional Officers.

No. 23-1-1 20

Code Circular No 1

Secretary to His Excellency the Viceroy and the Superintendents of the Viceregal Estates

No	Class of deed, contract, etc	Authorities empowered to execute
2	All instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs, docks, harbours and embankments, and also instruments relating to the construction of water works, sewage works, the erection of machinery and the working of coal mines	By Chief Engineers Superintending Engineers Superintendents of Works Executive Engineers in the Buildings and Roads and Irrigation Branches the Military Secretary to His Excellency the Viceroy and the Superintendents of the Viceregal Estates
3	Security bonds for the due performance and completion of works	Ditto ditto
4	Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint	Ditto ditto
5		By Chief Engineers, Superintending Engineers, Superintendents of Works, Divisional Officers in the Buildings and Roads and Irrigation Branches and in Bengal and Bihar and Orissa by sub divisional officers of the Irrigation Branch
6	Leases of houses, land or other immovable property provided that the rent reserved shall not exceed Rs 5 000 a month	By all Chief Engineers, Superintending Engineers, Superintendents of Works and Executive Engineers in the Buildings and Roads and Irrigation Branches
7	All instruments connected with the conveyance of properties given as security	Ditto ditto
8	Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the Local Government	Ditto ditto
9	Agreements for the recovery of fines on account of drift wood or other timber passing into a canal	Ditto ditto in the Irrigation Branch
10	All deeds and instruments relating to any matters other than those specified in heads 1 to 9	By Secretaries and Joint Secretaries of local Governments

APPENDIX 4.

RULES FOR THE PREPARATION OF INDENTS ON THE STORES DEPARTMENT OF THE INDIA OFFICE

2 Six copies of all indents must be sent to the India Office either in print or whenever it may be found more convenient or economical to do so typewritten on printed skeleton forms. It is essential, however, that all copies of each indent whether in print or typewritten should be identical and that all copies should be on tough paper and clearly legible. Two copies of each indent should at the same time be forwarded for scrutiny to the Government of India through the local Government concerned.

NOTE—When an indent is sent in confirmation of a telegraphic demand a note should be inserted in the indent itself to that effect.

3 Indents must be made out on Public Works Department form No 139 and must be accompanied by an explanatory memorandum giving the fullest possible information in regard to the contents of the indent and the reasons for its submission.

ing the required articles from the firms mentioned.

Indents of officers who are authorised to telegraph direct to the Director General of Stores India Office must bear prominently on the first page a distinguishing code word for any subsequent telegraphic reference which may be necessary.

when the advance demand was made.

When a local Government is aware that a work chargeable to Provincial Services will be executed in the coming official year there is no objection to its sanctioning the submission of an indent for it in time for its inclusion in the general annual indent in anticipation of formal sanction to the estimate for the work.

and the date on which it is desired that the stores should reach India.

English money weights and measures are alone to be used in all indents sent to England and in all correspondence thereon the money values being entered in sterling at the rate of one sovereign to fifteen rupees.

6 Indents are to be numbered progressively and should in addition have each item numbered consecutively from unit (1) downwards in each indent. Particular attention must be devoted to this so that the quotation of the number of an indent and the number of an item may fully identify the article in question.

7 Stores indented for Provincial as well as for the India Office must be clearly marked.

8 Indenting officers are responsible that as far as possible the store lists of neighbouring Administrations and Railways have been searched and that none of the items entered can be advantageously procured from such sources.

10 Each indent must carry a certificate of the necessity for the stores indented for and that they cannot be advantageously procured of local manufacture or from surplus stores of other Departments, Railways or Administrations

11 All indenting officers are responsible that funds are available to meet expenditure on indents submitted and they will inform the Audit Officer how such funds are to be provided and furnish him with a copy of the indent

12 It must be remembered that the Director General of Stores will not proceed to consider an indent if transmitted in an incomplete form.

13 Local Governments and all officers who submit indents direct to the India Office, are
sent
furnish
at
tele

Estimates

on
thru
Departmental form No 140, showing, under each service head the estimated expenditure and forward, also Works
for the ensuing financial year and also the total estimated freight on such stores
as required

1 The estimate to be submitted at the same time and place to which the stores are to

amounts under each major and fund head in hundreds of pounds sterling. In such cases the telegram from the Government of India should reach the Secretary of State not later than the 1st October.

17 In these estimates the cost of stores should be given in English currency, at the rate of Rs 15=£1

Annual return of expenditure on stores

31st Aug 1st each year

APPENDIX 6.

TABLE OF LIMITS OF COST PERMISSIBLE ON THE 10 AND 12½ PER CENT BASES OF SALARY FOR QUARTERS FOR OFFICIALS ON VARIOUS SCALES OF PAY

Let B = cost of building.

L = cost of land

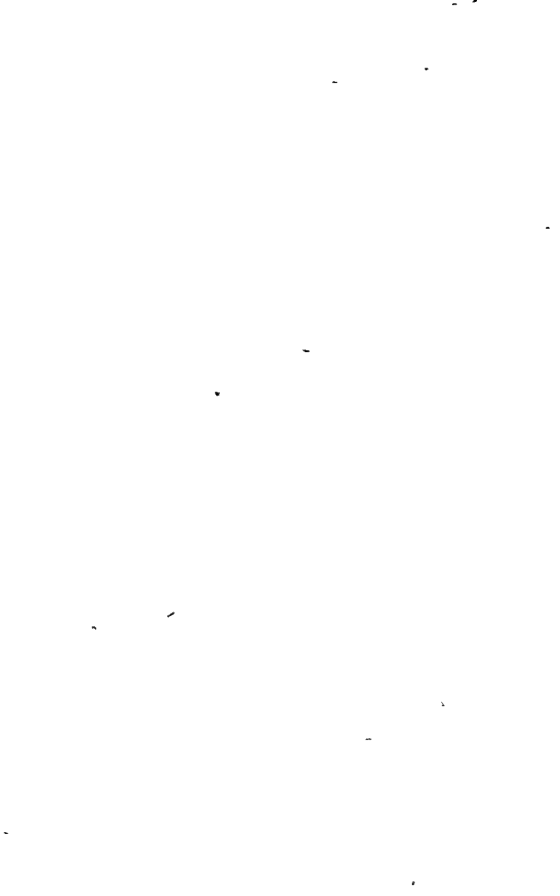
S = monthly salary and allowances.

R = percentage for repairs

3½ = percentage for interest

Then for the 10 per cent. limit $(3\frac{1}{2} + R)$ B + $3\frac{1}{2}$ L = 12×10 S = 120 S
 and for the 12½ per cent. limit $(3\frac{1}{2} + R)$ B + $3\frac{1}{2}$ L = $12 \times 12\frac{1}{2}$ S = 150 S

PERMISSIBLE LIMITS AT 10 AND 12½ PER CENT									
Average salary and allowances (other than Presidency House Rent) referred to in para 325 I(b) of the class of official who will usually occupy the building	REPAIRS 1 PER CENT		REPAIRS 1½ PER CENT		REPAIRS 2 PER CENT		REPAIRS 2½ PER CENT.		REMARKS.
	12½ per cent limit		10 per cent limit		12½ per cent limit		10 per cent limit		
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
25	667	833	600	750	745	682	500	625	The limits are calculated on the assumption that the value of land is nil.
50	1,333	1,667	1,200	1,500	1,491	1,364	1,000	1,250	
100	2,667	3,333	2,400	3,000	2,182	2,727	2,000	2,500	
200	5,333	6,667	4,800	6,000	4,364	5,455	4,000	5,000	
300	8,000	10,000	7,200	9,000	6,545	8,182	6,000	7,500	
400	10,667	13,333	9,600	12,000	8,727	10,909	8,000	10,000	
500	13,333	16,667	12,000	15,000	10,909	13,636	10,000	12,500	
600	16,000	20,000	14,400	18,000	13,091	16,361	12,000	15,000	
700	18,667	23,333	16,800	21,000	15,272	19,091	14,000	17,500	
800	21,333	26,667	19,200	24,000	17,455	21,818	16,000	20,000	
900	24,000	.	21,600	.	19,636	.	18,000	22,500	
1,000	26,667	.	24,000	.	21,818	.	20,000	25,000	
2,000	53,333	.	48,000	.	43,636	.	40,000	50,000	



GOVERNMENT OF INDIA

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PUBLIC WORKS ACCOUNT CODE

CHAPTER VII

WORKS ACCOUNTS



[First Edition]

Issued by authority of the Comptroller and Auditor General

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1913



GOVERNMENT OF INDIA

PUBLIC WORKS ACCOUNT CODE

CHAPTER VII

WORKS ACCOUNTS



[First Edition]

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CALCUTTA
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1919

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GOVERNMENT OF INDIA

PUBLIC WORKS ACCOUNT CODE

Chapter VII.—Works Accounts.

A—DEFINITIONS

NOTE.—References to rules in other chapters of this code will be completed in the Final Issue.

5. Assets.—All the accounts of the Public Works Department shall be debited with or anticipated credits, which have to be taken in reduction of final charges. Examples Recoveries of advances or recoverable payments and sale-proceeds or transfer value of surplus materials

4. Contract and Contractor.—Notwithstanding anything to the contrary in the Public Works Department Code the term Contract, as used in this Code, means any undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works for the supply of material, or for the performance of any service in connection with the execution of works or the supply of material. The term Contractor means a person, syndicate or firm that has made such an undertaking but often its use is restricted to contractors for the execution of works or for services in connection therewith.

5. Final Payment means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account.

6. Intermediate Payment is a term applied to a disbursement of any kind on a running account not being the final payment.

7. Labour.—When a separate materials account is kept for one or more sub-heads of an estimate and the term "labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.

8. Liabilities.—When used in respect of accounts of works this term includes all anticipated charges which are adjustable as final outlay, but have not been paid, regardless of whether or not they have fallen due for payment, or, having

fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the accounts of the work concerned

9. Major Estimate is a term applied to the estimate for a work, when the sanctioned amount of the work outlay exceeds Rs 5,000 This term is also applied, for the sake of convenience, to the work itself

10. Minor Estimate is a term applied to the estimate for a work, when the sanctioned amount of the work outlay does not exceed Rs 5,000 This term is also applied, for the sake of convenience, to the work itself

11. Payment On Account or On Account Payment means a payment, other than an advance payment, made, on a running account, to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the intermediate payment it is subject account on the completion of the con

12. Progress means the up to date quantities of work or supplies

13. Quantity.—In the accounts of works this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured weighed or counted

14. Rate —In estimates of cost, contracts contractors' bills and vouchers generally, rate means the consideration allowed for each unit of work supply or other service Except in the case of lump sum contracts every bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made

15 Rate of Cost and Inclusive Rate of Cost —Rate of Cost means generally the total cost of a work or supply divided by its quantity In the accounts it represents the recorded cost per unit as arrived at by dividing the up to date final charge on a sub-head by the up to date progress thereof Inclusive Rate of Cost means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts

16. Recoverable Payment means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has therefore to be made good to Government by an equivalent cash recovery or short payment of dues

17. Running Account is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract

18. Secured Advance is a term applied specifically to an advance, on the security of materials brought to site of work, made to a contractor whose contract is for the completed items of work See paragraph 275 (a) of the Public Works Department Code

19 Sub-head —In the accounts of works and in working estimates this term is used to describe the subdivisions into which the total cost of a work (or of its sub works if it is a large work) is divided for purposes of financial control and statistical convenience The several descriptions of work that have to be executed in the course of construction or maintenance of a work

or sub-work e.g. excavation brickwork concrete work etc., are usually treated as the sub heads of it

20 Sub-work—In the case of a large work consisting of several buildings or smaller works or groups thereof the term sub work is often applied to a distinct unit of the same if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, the outer wall the solitary cells the cook houses the jailor's quarters etc. in the case of a large central jail

B—GENERAL PRINCIPLES

21 (a) Expenditure on the construction or maintenance of a work may be broadly divided into two classes: (1) Cash and (2) Stock charges. As explained in Chapters and these charges are recorded in the cash and stock accounts respectively

(b) In addition to the charges falling under these main classes there are other transactions affecting the cost of a work. For example there may be charges incurred in other divisions or departments materials received from them or services rendered by them or there may be cash receipts such as are taken in reduction of expenditure in accordance with the rules

(c) All these transactions pass into the general accounts of the division in the manner described in Chapter and thence into the Civil Account of the province. As however the units of classification adopted in the general accounts in respect of expenditure are certain heads of account and not individual estimates for works or contract accounts it is necessary to maintain separate accounts in subdivisional and divisional offices for recording (1) the cost of individual works and (2) the transactions of individual contractors. These are known as Work Accounts

22 Although the primary object of the accounts of works is to exhibit simply but accurately the actual cost of work done the rules frequently require the upkeep of separate accounts for the several component parts of a work which are not required to attain this object. There are two main reasons for this. In the first place it is often desirable to have details which will satisfy the need for statistical information and for analysis of the comparative cost of various classes of work of types of buildings etc. The more important reason however is that in the case of the larger works especially if the period of construction is a prolonged one it would not be possible for the Executive Engineer to exercise efficient financial control over the recorded transactions of the cost of a work if only the total cost were recorded in the accounts of the work. The Executive Engineer's personal knowledge of the executive arrangements for the execution of a work and of the actual progress of work, must be supplemented by a comparison monthly of the cost as recorded in the accounts with the value received in the shape of work done. This monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that as far as possible the cost of each distinct part may be compared with the work done thereon

23 In recording the cost of an individual work in the accounts no attempt is made except as indicated in paragraph to include therein any charge

Tools and Plant, the under the prescribed with an estimate for a work is rendered by another division or department and the claim made by it includes an authorised charge on account of such general services, vide paragraph . . ., such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

1 When the cost of special tools and plant is included in the cost of a work under paragraph . . ., the rules in paragraphs . . . and . . . regarding numerical lists or returns will apply *mutatis mutandis*, and adjustments on account of the cost of tools and plant transferred to other works, divisions or departments will be governed by the rule in paragraph . . .

24. Primarily the Executive Engineer is the responsible disbursing officer of the division. Rules detailing the authorities competent to prepare or examine contractors' bills or other demands for payment, and the authorities empowered to make payments thereon, are usually laid down by the local Government. Subject to any such rules, the Executive Engineer may authorise a subdivisional officer to make payments chargeable against the general sanctions of competent authority to expenditure on works.

25. Initial accounts and vouchers connected with charges relating to works must invariably specify (1) the full name of the work as given in the estimate, (2) the name of the component part (or "sub-head") of it, if separate accounts are kept up for the several component parts and (3) the charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable. See also paragraph . . .

1 In the case of recoverable charges it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

C—CASH PAYMENTS

I.—Introductory.

26. Cash charges on works consist of payments (1) to labourers and members of the work-charged establishment, of their wages and (2) to contractors and others for work done or other services rendered. The cost of materials procured specially for works is charged to the accounts of works by transfer credit to the "Purchases" account, but payments to suppliers are governed by the same rules as payments to contractors for work done.

The general rules relating to cash payments and vouchers in paragraphs . . . to . . . apply to all these classes of payments. Only special rules are, therefore, set forth in this chapter.

II.—Payments to Labourers.

(a) DEPARTMENTAL LABOUR.

27. With the following exceptions, all persons engaged departmentally for the execution of works are considered as labourers and their wages

should be drawn on Muster rolls, Form 21, and charged to the estimates of the works on which they are employed —

- (1) Permanent and temporary employees of the division whose salaries are charged to the head "Establishment"
- (2) Members of the work charged establishment as defined in paragraphs 141 to 143 of the Public Works Department Code

See also paragraphs 332-3 of the Public Works Department Code

28. Muster rolls should be prepared and dealt with in accordance with the following rules, Form 21 being used unless some alternative form has been prescribed by the local Government as better suited to local circumstances or to meet local requirements —

- (a) One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group
- (b) Labourers may be paid more than once a month and the period covered by each payment may be determined locally, but separate rolls must be prepared for each period of payment
- (c) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way as
 - (i) to facilitate the correct calculation of the net wages of each person for the period of payment,
 - (ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in, entries once made and
 - (iii) to admit of the correct classification of the cost of labour by works (and sub-heads of works where necessary) being made easily
- (d) After a muster roll has been passed by the subdivisional officer, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in Part II, the register of arrears, before the memorandum at the foot of the muster roll is completed by the officer who made the payment
- (e) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in Part II in the same way as payments of current

of the muster roll under clause (d), that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments

- (f) Wages remaining unpaid for three months should be reported to the Executive Engineer who will decide in each case whether the liability should continue to be borne in the accounts of the work concerned

1 For action to be taken on the completion of the work see paragraph 94

- (g) In Part III of the muster roll form should be recorded the progress of work done by the labour shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurement a remark to this effect should be recorded

NOTE.—It is not necessary to reproduce the details of measurement in Part III nor need Part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient

- (h) Paid muster rolls need not pass beyond the office of the responsible disburser

- (i) In exceptional and urgent cases such as urgent silt-clearance of canals or closing breaches, where labourers are employed casually for short periods payment may, under a general rule of the local Government, be made on a Casual Labour Roll, Form 22 in which the name of each labourer and the amount of such payments may not be entered. In the case of work done on Requisition Form 32, when the entries of daily labour are few, in such cases the particulars can be endorsed on the form of requisition

(b) LABOUR ENGAGED THROUGH A CONTRACTOR

29 The payment of daily labour through a contractor, instead of by

the quantities of work done after its completion or at intervals during its progress it is expedient to pay the contractor, at suitable rates on the basis of work actually executed. But if as in the case of urgent repair of canal breaches this method of payment is not practicable it is permissible to pay the contractor on the basis of the numbers of labourers employed day by day his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. When this course is adopted a report of the numbers of labourers of each class employed day by day should be made by the subordinate in charge of the work daily to the subdivisional officer to enable the latter to keep a check on the expenditure and to deal with the contractor's claim when received. The use of the muster roll or the measurement book (paragraph 30) is forbidden in such cases but, to avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct

III — Payments to Suppliers and Contractors

(a) RECORD OF MEASUREMENTS

(i) *Measurement Books*

30. Payments for all work done otherwise than by daily labour and for all supplies are made on the basis of measurements recorded in Measurement books, Form 23, in accordance with the rules in paragraphs 334-337 of the Public Works Department Code. The Measurement books should, therefore, be considered as very important accounts records. All the books belonging to a division should be numbered serially and a register of them should be maintained in the divisional office showing the serial number of each book, the name of the person to whom issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

1. A similar register should also be maintained in the subdivisional office. Books no longer in use should be withdrawn promptly even though not completely written up.

(ii) *Detailed Measurements*

31. In recording detailed measurements, the following general instructions should be carefully observed —

(a) Subject to such subsidiary orders as may be laid down by the local Government detailed measurements should be recorded only by Executive or Assistant Engineers or by executive subordinates in charge of works to whom measurement books have been supplied by the Executive Engineer for the purpose.

(b) All measurements should be neatly taken down in a measurement book, Form 23, issued for the purpose, and nowhere else.

(c) Each set of measurements should commence with entries stating—

(i) In the case of bills for work done—

(a) full name of work as given in estimate (b) situation of work, (c) name of contractor, (d) number and date of his agreement and (e) date of measurement.

(ii) In the case of bills for supply of materials—

(a) name of supplier, (b) number and date of his agreement or order, (c) purpose of supply in one of the following forms applicable to the case — (i) "Stock" (ii) "Purchases" for direct issue to (here enter full name of work as given in estimate) (iii) "Purchases" for (here enter full name of work as given in estimate) Issued to contractor
on and (d) date of measurement,

and should end with the dated initials of the officer making the measurements, see also paragraph 25. A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

(d) As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person

taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded and (2) that if the entire job or contract has been completed, the fact is recorded prominently just above his initials.

- (e) Entries should be recorded continuously in the measurement book. No blank pages may be left and no page be torn out. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested. See also paragraph 335 of the Public Works Department Code.
- (f) No entry may be erased. If a mistake is made, it should be corrected (and dated) by the responsible officer in the manner prescribed in paragraph 335 of the Public Works Department Code. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialed by the officer who made the measurements. In either case the reason for cancellation should be recorded.
- (g) Each measurement book should be provided with an index which should be kept up to date.

(iii) Review of Measurements

32 Subdivisional officers should be required to submit the measurement books in use to the divisional office from time to time, so that at least once

Works Department Code

(b) BILLS AND VOUCHERS

(i) Forms of Bills and Vouchers

33. The authorised forms of bills and vouchers are the following —

- (a) First and Final Bill, Form 24
- (b) Running Account Bill A, Form 25
- (c) Running Account Bill B, Form 26
- (d) Running Account Bill C, Form 27
- (e) Hand Receipt, Form 28

The use of the forms is explained in the following paragraphs and a few explanatory foot notes are printed on the form.

• 34. *First and Final Bill, Form 24* — This form should be used for making payments both to contractors for work and to suppliers, when a single payment

is made for a job or contract, &c, on its completion. A single form may be used for making payments to several payees, if they relate to the same work and are billed for at the same time.

35. Running Account Bill A, Form 25—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

36. Running Account Bill B, Form 26—This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any, in respect of the work.

37. Running Account Bill C, Form 27—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

38. Form 27 is the only form of Running Account bills which is suitable for transactions with suppliers. Form 26 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Form 25 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler Form 27 can be used. The form to be used on each occasion should be the one most suitable for the clear exhibition of the state of the contractor's running account both after the transaction, regardless of the form or forms which may be used for any previous payment or advance. See also paragraph

39. Hand Receipt, Form 28—This is a simple form of receipt to be used for all miscellaneous payments and advances, for which the special forms 24, 25, 26 and 27 is suitable.

40. Account of Petty Contractors, Form 30—In some dated monthly account of all petty contractors for work or section of work is sometimes prepared in the form of a bill for each payee. The general adoption of this procedure is not recommended but wherever it is desired to continue it, Form 30, supersedes old Public Works Department Form No. 1. The instructions should be strictly observed in addition to the form itself as foot notes—

- (1) This form is intended solely for on account payments, and is not to be used for advances, advance payments, or any other recoverable payments to contractors. It should be used if any such transactions occur.

- (ii) No contractor should be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work.
- (iii) If after a contractor's account has been maintained in Form 30 for some time, and the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used —
- (a) In the Petty Contractors' Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line "Grand Total" —

Deduct up to date "Value of work done" and "Payments made", relating to the account of contractor . . ., transferred from "Petty Contractors' Account" to his personal ledger account.

- (b) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the Running Account Bill forms

(ii) Preparation, Examination and Payment of Bills

41. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the subdivisional officer and the calculations of "Contents or area" should be checked arithmetically under his supervision. The bill should then be prepared, from the measurement entries, in one of the forms prescribed in paragraphs 33 to 40 applicable to the case. The rates allowed should be entered by the subdivisional officer, either in the abstract of measurements, vide paragraph 31 (c), or in the bill itself. Full rates as per agreement schedule of rates or other order should be allowed only if the up to the stipulated specification at standard, and under the agreement if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

42. Before signing the bill, the subdivisional officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it should be compared with the previous bill. The Memorandum of Payments should then be made up, any recoveries which should be made on account of the If the subdivisional and a formal pay order amount payable, though

the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

1. In calculating the value of each item of work the nearest anna should be taken, pice one to five being ignored, and pice six to eleven taken as one anna; but pice must not be omitted from the rates.

43. If the subdivisional officer is not empowered to make the payment, the bill should be submitted (with or without the measurement book as may be prescribed) to the divisional office where the payment will be authorised by the Executive Engineer after the necessary scrutiny. See also paragraph 24.

44. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured every page containing the detailed measurements must be invariably scored out by a diagonal red ink line and when the payment is made an endorsement must be made, in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment.

1. The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made.

45. (a) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill, except in the case of advance payments when quantities need not be specified.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add
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NOTE.—A form printed on yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on to the same running account, they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under paragraph 81, should also appear in separate running accounts.

46. (a) If the work has been done by the contractor, the case may be B, as the case may be, of

subdivisional officer and the lump sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done the lump sum payments previously made on account of the items of work concerned should first be adjusted in full so that the total quantities of work allotted (vide paragraph 47) being the value of work being *prima facie* indicative of overpayment in the first instance.

47. When secured advances are allowed by the Executive Engineer under paragraph 275(a) of the Public Works Department Code to contractors whose contract is for finished work, a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amounts advanced under the orders of the Executive Engineer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Part II should be reduced by making deduction entries in the column, 'Deduct Quantity utilised in work measured since previous bill,' equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill.

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(c) AID TO CONTRACTORS

48. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form, except in accordance with paragraph 275 of the Public Works Department Code.

1. For rules relating to the issue of materials to contractors see paragraphs 57 and 58.

2. With a view to avoid subsequent disputes with the contractor suitable intimation should be sent to him (1) as soon as action is taken under this paragraph and (2) subsequently, as charges are incurred on his account.

IV.—Payments to Work-charged Establishment.

(a) CONDITIONS OF EMPLOYMENT

49. Rules for the entertainment of work-charged establishment are laid down in paragraphs 111 to 112 of the Public Works Department Code. In all cases previous sanction of the Executive Engineer or the Superintending Engineer, as the case may be, is necessary which should specify in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged would be employed.

50. Members of the work-charged establishment are not entitled to any pension, or to leave travelling or other allowances under the Civil Service Regulations or the Civil Account Code, except in the following cases —

- (i) Wound and other Extraordinary Pensions and Gratuities are in certain cases admissible in accordance with the rules in Part VI of the Civil Service Regulations.
- (i) Single railway fares or the actual necessary cost of travelling may be allowed by the Executive Engineer for journeys performed (1) within the jurisdiction of his local Government or to and from a district or Foreign State or Settlement adjoining his division and (2) in the interest of the work on which the men are employed.
- (c) Grain Compensation Allowance is admissible under the rules in the Civil Account Code to men who are drawing rates of pay which have been fixed with reference to normal circumstances.

1. This rule is not intended to interfere with the discretion of the subdivisional officer to grant short leave on full pay or on reduced wages subject to such general rules regarding the grant of casual leave to ordinary establishments as may be prescribed by the local Government.

(b) PAY BILLS

51. Wages of members of the work charged establishment should be drawn and paid on Form 29, "Pay Bill of Work charged Establishment," which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly either for the whole subdivision or for one or more sections of it, as may be convenient, but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case and the subdivisional officer should certify, in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

1. Deductions on account of fines, income tax, etc., should be shown by special entries.

52. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, and are due for payment.

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next day, but when the services of an individual are dispensed with it is permissible and advisable to settle up his account at once.

(c) UNPAID WAGES

53 Wages remaining unpaid on a passed bill on the date fixed for the closing of the accounts of the month may be paid subsequently when claimed the procedure described below being observed—

- (a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge including reference to the bill being noted in the register.
- (b) Subsequent payments should be made on Hand Receipts, Form 28, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case.
- (c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

(d) TRAVELLING EXPENSES

54 No bills need be prepared in support of claims for travelling expenses—

and should be paid by the contractor prior to payment.

(e) CLASSIFICATION OF CHARGE

55. Every payment made to a member of the work charged establish merit whether on account of his wages or in recompense of actual travelling expenses should be charged to the work on which he is employed.

D—ISSUES OF MATERIALS

I—General.

56 Issues of materials to works, whether from Stock or by purchase, transfer or manufacture, are divided into two classes—

- (1)—*Issues to Contractors*—Issues of materials to contractors with whom agreements in respect of completed items of works i.e., for both labour and materials, have been entered into.
- (2)—*Issues Direct to Works*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

II—To Contractors

(a) GENERAL CONDITIONS

57. (a) The issue of materials to contractors who have contracted for completed items of work is permissible in the following circumstances—

- (i) when under the operation of paragraph 216 of the Public Works Department Code it is necessary to retain in the hands of the contractor the supply of—
- (ii) when in the interest of the stocks of material—

to remain in the hands of Government.

ment the supply of certain other materials as well, and a condition to this effect has been inserted in the contract

(1) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work (2) the place or places of delivery and (3) the rates to be charged to the contractor for each description of material,

the market rates or in the stock rates of the division

1. The rates to be charged to the contractor for materials to be supplied should be definitely specified, vague quotations e.g. "at Stock rates," being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adopted in the contract

2. Similarly the rates to be allowed to the contractor for items of work should be definitely stated. But if for any special reason the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate that should be the basis of payment

(c) No carriage or incidental charges should be borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof

53. (a) As a general rule no other materials should be supplied to such contractors for use on works, but this restriction may be waived by the subdivisional officer in respect of petty issues (at full Stock rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract

(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stocks but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the Executive Engineer who should specify in each case the rate to be charged for place where they are stored. The rate should be the market rate, whichever may be lower, and the charges should be borne by Government in connection with the supply.

1. The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid the grant of which is governed by the rule in paragraph 275 of the Public Works Department Code, vide paragraph 48

(c) Issues of Stock materials to contractors for *bond fide* use on works are exempt from the usual charge of 10 per cent on account of supervision, storage and contingencies, which is made when Stock materials are sold to the public (paragraph 367 of the Public Works Department Code)

(b) ACCOUNTS PROCEDURE

59. All materials required for issue to a contractor under any of the provisions of paragraphs 57 and 58, should be made over to him, as soon as they are received, whether from Stock or by purchase, manufacture or transfer, and an unstamped acknowledgment, detailing full particulars of the materials including the rates and values chargeable to him should at once be taken from the contractor

60. When the materials are obtained by purchase, full details of the articles received should at once be entered in a measurement book, Form 23 in the manner prescribed in paragraph 31 (c). See also paragraphs and

61. On the authority of the contractor's acknowledgment the cost chargeable to him under paragraph 57 or 58 as the case may be, should be debited

as indicated below —

Source of receipt of materials	Head of Account to be credited	Value to be credited
(1) Stock (including Manufacture)	Stock	At Stock rates
(2) Transfer from another work	Work concerned	At a valuation made under paragraph 70 (d)
(3) Transfer from another division or department	Purchases	At rates charged by the division or department concerned
(4) Suppliers	Purchases	At rates payable to the suppliers under their contracts

If the amount thus credited differs from the charge made to the contractor's account the excess of the former over the latter, should be treated as additional final outlay (plus or minus as the case may be) on the work, a separate sub-head, entitled 'Additional Charges for Materials issued to Contractors,' being opened for the purpose in the accounts of Major Estimates

2 Issues from Stock (including Manufacture) should be accounted for through the Stock returns. For other issues a special transfer entry should be prepared by the subdivisional officer in Form * as soon as each transaction takes place

62 The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the Executive Engineer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used are paid for whether by an advance payment or by an on account payment

63. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bonâ fide* requirements of Government works subdivisional officers should make such arrangements, as may be deemed suitable, for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly

necessary when the rates at which any materials are issued under paragraph 57 are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of Form 35 (without values) is recommended for watching that the market rate of the quantities of any or all materials issued to a contractor, from time to time, for use on a work, remains within the estimated requirements of his contract.

(c) RETURN OF SURPLUS MATERIALS

64. Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts under paragraph 59. Such materials are the property of the contractors and can be taken over by Government if required, for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by Government the price allowed to the contractor on re-acquisition should not exceed the amount charged to the contractor.

Contractors are however not allowed to remove from site of works without the written permission of the Executive Engineer, materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreements.

(d) TOOLS AND PLANT LENT FOR USE

65. The rules in paragraphs 57 to 61 do not apply to tools and plant articles borne on the Tools and Plant account of the division may, in accordance with any local rules on the subject, be lent temporarily to contractors for use on Government works being executed or maintained by them. See also paragraph

III.—Direct to Works.

(a) DETAILED ACCOUNTS OF MATERIALS ISSUED

66. (a) In all cases materials issued direct to a work should, as soon as received, be brought to account as indicated below —

Source of receipt of materials	Head of Account to be credited	Value to be credited	Mode of effecting adjustment of cost
(1) Stock (including Manufacture)	"Stock"	At Stock rates	Through Stock accounts at the end of the month
(2) Transfer from another work.	Work concerned	At a valuation under paragraph 70 (d)	By a special transfer entry in Form * prepared as soon as the materials are received
(3) Transfer from another division or department	"Purchases"	At rates charged by the division or department concerned	Ditto
(4) Suppliers	"Purchases"	At rates payable to the suppliers under their contracts	Ditto

The full value credited to the head concerned should be debited to the work (paragraph 67)

(b) In the case of materials received direct from suppliers full details of the articles received should at the same time be entered in a measurement book, Form 23, with the full name of the work as entered in the estimate, *vide* paragraph 31 (c)

67. (a) When materials are issued direct to a work their cost is either treated as a final charge or debited to the suspense head "Materials" in the accounts of the work, as prescribed in paragraphs 83 and 87

(b) When the suspense head "Materials" is operated on, a detailed account of all materials issued to, or returned from, the work should be kept in Form 35, "Detailed Statement of Expenditure of Materials," so that the total issues of each kind of materials may be watched with reference to the estimated requirements

(c) When the cost of materials issued to a minor estimate is adjusted at once as a final charge (paragraph 87), no detailed account in Form 35 is necessary. The subdivisional officer should make his own arrangements for exercising detailed control over transactions relating to materials, and for verifying the unused materials in the event of the charge of the work passing from one officer or subordinate to another

68. In the Detailed Statement of Expenditure of Materials, Form 35, only principal materials need be detailed. Both quantities and values of such items should be shown except in respect of carriage and incidental charges for which values only should be shown. All the minor items may be lumped together under the heading "petty items," for which only values should be shown

2 Carriage and incidental charges debitable to the work should be added to the cost of the materials concerned in Form 35

69. Form 35 shows separately for each kind of materials (1) the estimated requirements (2) the net issues of each month to the work and (3) the net issues thereto to end of each month. The month's transactions should be posted as follows —

I Issues to the work—(a) Issues from Stock should be posted in lump from the monthly Abstract of Stock Issues, Form 10,* (b) purchases from suppliers and transfers of materials from other works, divisions or departments should be posted in detail from the vouchers and special transfer entries (*vide* paragraph 66) concerned, at the same time as the corresponding postings in the Works Abstract (Form 33 or 34) are made

- 11 Issues from the work—(a) Materials returned to Stock should be posted in lump from the monthly Abstract of Stock Receipts, Form 9* (b) Sales, writes off and transfers elsewhere should be posted in detail from the vouchers concerned, at the same time as the corresponding entries in the Works Abstract (Form 33 or 34) are made

Issues from the work should be posted as *minus* entries.

(b) DISPOSAL OF SURPLUS MATERIALS

70. (a) Materials issued to works in excess of requirements may be transferred to stock provided that they are serviceable and certain to be required

(b) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to the Stock Account, their value being credited to the work to which they were originally issued and debited to the work to which they are transferred or to the Stock Account as the case may be

(c) No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time, but a list of the materials should be maintained in the subdivisional and divisional offices as a supplement to the half yearly stock returns, unless the Superintending Engineer considers this unnecessary

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued

1 These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to the accounts under paragraph 59 See paragraph 61

(c) VERIFICATION OF UNUSED BALANCES

71. Unused balances of materials charged direct to works should be verified at least once a year in the manner prescribed in paragraphs 361-3 of the Public Works Department Code Whenever this verification is made, a report of verification of the materials should be prepared by the subdivisional officer in Form 37 and submitted to the divisional office The following instructions should be observed in preparing the report —

(a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used This should be done in the detailed statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorised formulae being adopted as may be in general use locally

(b) Deducting these quantities from the total quantities of the materials issued to the work as per Form 35, the paper balances of the unused materials should next be arrived at and set forth against line C

- (c) The actual balances should be entered against line D, and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deducted from the total value and quantity recorded in the Detailed Statement of Expenditure of Materials, Form 35.
- (d) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences as per line E and (2) if the work has been completed, to dispose of the surplus balances as per line D, and by signing the printed certificates applicable to the case and scoring out the others.
- (e) The differences as per line E may be due to (i) the adoption of formula on, (ii) unreasonable. All these differences in accordance with paragraph

72. A similar verification of the unused balances of materials must invariably be made on the completion of a work but on or before the completion of a work when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive such credits as may be admissible under paragraph 70, (2) the balance at debit of the suspense head "Materials" may, as far as possible, represent the net cost of the materials actually used in construction and (3) the surplus balances awaiting clearance may be reduced to a minimum.

The report in Form 37 should in this case set forth both quantities and values throughout.

73. If the officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads is transferred before the accounts of it are closed the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in paragraph 71 should be prepared by the subdivisional officer and submitted to the divisional office.

74. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in Form 37 and submitted to the divisional office in the manner described in paragraph 72, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if

- (1) the work has been under construction for not more than three months,
- (2) the accounts of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year the figures against line C, "Paper balances of unused materials" of the report should be assumed to be the value of the materials at site, and lines D and E should be left blank.

75. Reports of Verification of materials in Form 37, prepared under paragraphs 71, 72, 73 and 74 should be dealt with in the divisional office in the manner described below —

- (a) A register of Clearance of Materials Account should be maintained in Form 38. A separate folio of the register should be reserved for each work for which a materials account is kept, and for facility of reference, the register should be supplied with an index.
- (b) Each Report of Verification in Form 37 should be entered in Part I of Form 38 as soon as received.
- (c) If any items of shortage or loss reported in line E of an intermediate report in Form 37, prepared under paragraph 71, 73 or 74, are ordered to be charged to the sub-head Contingencies of the estimate, or to the personal ledger account of a contractor, or to the Miscellaneous Advance account for recovery from any official or to the account of another work, the adjustment should be forthwith effected by a transfer entry,* so that the total cost of the materials to the work may at once be corrected.
- (d) But if any such shortage or loss is ordered to be written off by debit to a final sub-head of the estimate, other than Contingencies, or if there is a surplus and it is to be credited to one or more final sub-heads of the estimate, the consequent adjustments should merely be registered in Part III of Form 38. Such adjustments leave the total cost of materials unaffected, and can, therefore, be made only by inclusion in the final transfer entry which is made, on the completion of a work, under paragraph 107.
- (e) As every Report of Verification prepared under paragraphs 71 to 74 deals with the progressive figures of the cost of materials, line E brings out up to date outstanding differences and not merely differences since last verification. This should be borne in mind when registering differences referred to in clause (b) above, so that adjustments once registered in Part III of Form 38 may not be registered again.
- (f) Action taken on intermediate reports, in Form 37, should be recorded on the reports themselves, but when each such report is finally disposed of, the fact should be recorded in Part I of Form 38 and the entry attested by the divisional accountant's initials.
- (g) Final reports in Form 37, prepared under paragraph 72, should, however, be registered in Part I of Form 38 as disposed of, as soon as orders on the closing balances and the items of difference, as per lines D and E of the report, have been passed by the Executive Engineer. These balances and items should then be transferred to Parts II and III of Form 38, where their clearance will be watched in the manner described in paragraph 107.

E — ADJUSTMENTS

76. In addition to cash payments and issues of materials there are other transactions relating to the accounts of works, which are of the nature of

* Write back order in Old P. W. D. Form No. 17.

adjustments usually recorded in the Adjustment Book of the divisional office. The detailed rules governing such transactions are given in Chapter

F—WORKS ABSTRACTS

I.—Introductory.

77. An account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges, should be prepared by the subdivisional officer in one of the Works Abstract forms. In the case of Major Estimates a separate account should be maintained for each sub head estimated to cost more than Rs 500, the remaining sub heads being lumped together. For such works and for those Minor Estimates the accounts of which the Superintending Engineer or other sanctioning authority may desire to be kept by sub-heads, the detailed Form of Works Abstract A No 33, should be used. For other Minor Estimates the simpler form of Works Abstract B, No 31, should be used in which the account of the final outlay is not kept by sub-heads.

Works Abstracts need not be prepared for petty works. The estimate, account and completion certificate of such works are prepared on a single form, Petty Works Requisition and Account, No 32.

78. Ordinarily there should be one Works Abstract monthly for each working estimate, but if the estimate is for a large work which is divided into several sub works, it will usually be found convenient to prepare a Works Abstract separately for each sub work.

II.—Classification and Record of Final Charges.

(a) MAJOR ESTIMATES

79. The division of a Major Estimate into sub-heads for the purposes of accounts is guided usually by the classification sanctioned in the abstract of the estimate. If it is intended to purchase or supply materials and to employ labour for construction separately (whether by contract or by departmental agency) the abstract of the estimate should be so framed as to show separately for each distinct item of artificer's work (1) the cost and quantity of "labour" and (2) the cost of materials. But if this is not the case, e.g., when any item of work is to be executed by contract and it is proposed to contract for the completed items of work, the abstract of the estimate may show merely the quantity and cost of each item of work. See paragraph 195 of the Public Works Department Code. In all cases miscellaneous charges of a general nature, which do not pertain to any sub head in particular, may be treated as separate sub heads, being grouped under one or more heads, e.g., 'Work charged establishment,' 'Contingencies,' etc. See paragraphs 142 and 196 of the Public Works Department Code.

1. When the number of sub heads of an estimate is large it will be found convenient to assign a number to each sub head and to prefix this number to the name of the sub head wherever it is used on vouchers, works abstracts, registers of works or other accounts.

80. After a Major Estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in paragraph 79. The details of cost and quantities already approved by competent authority should be rearranged and the revised abstract should be approved by the Executive Engineer and thereafter treated as the sanctioned abstract of the estimate for all account purposes.

81. If the number of sub-heads in the working estimate for a work or sub-work is large it is permissible to break up the estimate into two or more parts, and to treat each part as a sub-work for the purposes of accounts, but no part of an estimate can be separated from the rest, if any contract for the execution of work connected with it covers also work connected with the other parts. It is advisable to adopt this course if one or more parts of a work or sub-work are completely executed long in advance of the others and no useful purpose will be served by keeping open the accounts of the completed parts.

82. (a) The account of each sub-head in the Works Abstract should ordinarily exhibit

- (1) "amount," i.e., total charges finally classified under the sub-head,
- (2) "progress," i.e., total quantities executed from time to time, and
- (3) "rate of cost," i.e., cost per unit on the basis of the recorded "amount" and "progress."

(b) In the case however of lumped sub-heads which have been lumped together under paragraph 77 above, or sub-heads representing items of work which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of "progress" and "rate of cost" in the accounts is not necessary, the entries in the "amount" column being sufficient.

(c) In other cases the "progress" and "rate of cost" should be recorded in the accounts both during the progress of construction and on completion of work, but the monthly record thereof under any sub-head may, during the progress of construction, be dispensed with in the following cases under the written orders of the Executive Engineer which should specify reasons—

- (1) If the duration of construction under the sub-head is not expected to be more than three months,
- (2) If the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

83. When provision is made in the abstract of estimate separately for "labour" and "materials" under any sub-head, the account of the cost of all materials issued to the work from stock, or by purchase, manufacture or transfer, should be kept under a single head, entitled "Materials," the sanctioned amount of which should be taken to be equivalent to the aggregate provision for "materials" in the estimate. This should be treated as a suspense head and the details of it recorded in Form 35 (*vide* paragraph 67), which should accompany the Works Abstract. The "labour" divisions

general suspense head "Miscellaneous Advances," but incorporated in the Works Abstract as suspense transactions. The head "Contractors—Secured Advances" is intended solely for advances made to contractors, on the security of materials brought to site, under paragraph 275 (a) of the Public Works Department Code and the head "Contractors—Other transactions" should be used for all other transactions.

92. The head "Contractors—Other transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers. If a Running Account Bill or Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the Works Abstract as final charges or as outlay on the sub heads concerned, and the amount remaining unpaid should be shown as a minus entry in the appropriate suspense column—"Contractors—Other transactions" or "Labourers."

93. The forms (Nos. 33 and 34) of Works Abstracts provide a column for each of the suspense accounts enumerated in paragraph 88. The use of the head "Materials" is explained in paragraph 83 and the foot notes printed on the forms of the Works Abstracts explain the mode of making both original and adjusting entries under the other suspense heads.

94. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the Executive Engineer. Thereafter the accounts of the work should be closed, the balance under the suspense head "Labourers" being left unadjusted. This amount should be shown in any Completion Report or Statement that may be prepared under the rules in paragraph 292 of the Public Works Department Code, by a special remark as a liability against the work, and it should be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account.

95. The account of a contractor should be closed as soon as his contract is completed. If he delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on the bill, the account of the work as passed on the bill should be incorporated in the Works Abstract on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head "Q—Deposits and Advances not bearing interest—Other Deposits—Public Works Deposits."

96. Disbursing officers are responsible for keeping a strict watch over the balances under the suspense accounts "Contractors" and "Labourers,"

with a view to prompt adjustment by recovery, settlement of account or detailed measurement, as the case may be. For this purpose the statement headed "Detail of Contractors' closing balances" in the Works Abstract should be examined monthly. Subject to the provisions of paragraph 91, these accounts should be cleared before the accounts of a work can be closed on completion.

IV.—Liabilities Awaiting Incorporation.

97. Liabilities are not incorporated in the accounts of works except in the following cases —

- (a) Unpaid balances of partly paid running account bills or muster rolls are invariably incorporated, *vide* paragraph 92,
- (b) The value of materials received from sources other than stock (including manufacture), whether for issue to contractors or for issue direct to works, is at once brought into the accounts of works even though payments to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once, *vide* paragraphs 61 and 66, and
- (c) Wholly unpaid muster rolls and bills of contractors and suppliers are sometimes taken to account, *vide* paragraphs 91 and 95.

Disbursing officers are, however, responsible for keeping a strict watch over all liabilities with a view to settle them promptly. Money indisputably payable should never be left unpaid. It is no economy to postpone inevitable payments and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date, *vide* Article 162 of the Civil Account Code, Volume I.

98. If any liabilities of works are incurred on behalf of contractors under the provisions of paragraph 18 arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course. On the analogy of the rule in paragraph 25, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (1) the full name of the work as entered in the estimate, (2) the name of the sub head thereof if any and (3) the recoverable charges if any with the name of the contractor or other person from whom recoverable.

V.—Record of Progress.

99. Entries of "progress" in the Works Abstracts (*vide* paragraph 82) should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details should be furnished by the officer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind —

- (1) Only "quantities" actually measured and paid for should be reported as "progress."

- (ii) The progress reported should specify the quantities executed "up to date," sets of earlier measurements covered or superseded by later ones being ignored
- (iii) The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard

VI.—Preparation, Completion and Disposal of Works Abstracts.

100. The Works Abstract should be prepared in the subdivisinal office in the first instance. It should be posted day by day from the Cash Book and the connected bills of contractors and suppliers, cash refunds and write-back of fin. charges being posted as *minus entries*. At the end of the month, stock and adjustment transactions should be added and, in the detailed statements provided for the purpose, quantities of work executed should be posted from measurement books or other sources and the closing balances of contractors' accounts should be detailed so as to prove the correctness of the up to date totals under the suspense heads (1) Contractors—Advance Payments, (2) Contractors—Secured Advances and (3) Contractors—Other transactions. The Works Abstract should then be forwarded in original to the divisional office, where all necessary completing entries will be made in respect of the direct charges and adjustments made by the Executive Engineer and the abstract checked and closed under the supervision of the divisional accountant, who should record a certificate in the following form —

"Checked ^{by me}
_{under my supervision} I have compared all the items in the "Detail of contractors' balances" personally with the Contractors' Ledger and found them correct."

1 The posting of stock and adjustment transactions may, if preferred be done entirely in the divisional office

2 Postings made in the subdivisinal office should be in black ink and all postings and corrections made in the divisional office in red ink

3 Office copies of Works Abstracts need not be kept as the originals are returned by the

101. When finally completed in all respects, all the Works Abstracts of a month should be examined by the Executive Engineer and any explanations necessary called for from the subdivisinal officer. The monthly examination of the Works Abstracts is an important part of the duty of the Executive Engineer and must not be omitted. He must initial (and date) them in token of the performance of this duty

4.—REGISTER OF WORKS

I.—Forms of Registers of Works and their Preparation

102 (a) The permanent and collective record of the expenditure incurred in the division during a year on each work estimated to cost more than Rs 200 is the Register of Works. This record is maintained in the divisional office.

(b) There are two forms of Registers of Works corresponding respectively to the two forms of Works Abstracts (Forms 33 and 34) for Major and Minor Estimates. The detailed form 40 should be used for Major Estimates and the simpler form 41 for Minor Estimates. In respect of petty works no record is necessary beyond the Petty Works Requisition and Account Form 32, which is self-explanatory. But if desired expenditure on these works may be recorded in the Register of Works for Minor Estimates, Form 41.

103 The Registers of Works are posted monthly from Works Abstracts. A separate folio or set of folios of Form 40 should be assigned to each Major Estimate. But entries relating to two Minor Estimates can be made on a single page of Form 41. When separate Works Abstracts are prepared under paragraphs 78 and 81 for the sub-works or parts of a Major Estimate the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-works with the provision in the estimate. The following instructions should receive special attention—

- (a) The Register of Works is not a classified account of works, for facility of reference it should be supplied with an index which should be subdivided under the prescribed heads of account classification.
- (b) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned the register of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimate" in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.
- (c) In the case of works for which specific allotments are sanctioned individually, *vide* paragraph 82, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.
- (d) The blank vertical columns in Form 40 should be utilised for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon but the sub-columns for 'quantity' and the horizontal columns for "rate of cost" should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts *vide* paragraph 82.

- (e) In Form 41 the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Accounts" should embrace the transactions under all the suspense accounts

II.—Examination by Executive Engineer.

104. Before the date of submission of the monthly accounts to the audit office, the posting of the Registers of Works should be completed and the registers should then be laid before the Executive Engineer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the Executive Engineer in the column set apart for the purpose, in token of his having examined the entries and found them correct. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head, should receive special attention and Works Slips in Form 39 should be prepared and submitted to the Superintending Engineer when necessary, *vide* paragraphs 67 and 82 of the Public Works Department Code

may allow an extra
the submission of
(paragraph 100)

III.—Closing the Accounts on Completion of Work.

(a) SETTLEMENT OF LIABILITIES AND ASSETS AND CLEARANCE OF SUSPENSE ACCOUNTS

105. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed, *vide* paragraph 78 of the Public Works Department Code. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Executive Engineer.

106. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, *e.g.* paragraphs 175, 176, 404 and 420 of the Public Works Department Code, have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared, *vide* paragraphs 93 to 96. If the whole or any part of the expenditure on the work is recoverable from another department, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

107. The suspense accounts "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads concerned, before the accounts of a work can be closed so that, for statistical purposes, the full cost, inclusive of the value of materials, of each class of work, may

be worked out and placed on record. This is effected in the divisional office in the following manner —

- (a) After orders have been passed by the Executive Engineer on the final report of the value and verification of materials at site (vide paragraph 72) the action taken from time to time as to the disposal of surplus balances and to the adjustment of discrepancies and losses should be recorded in Form 38.
- (b) Petty deficiencies and surpluses held to be due to the adoption of formulae for determining the quantities used in construction, may be adjusted under the orders of the Executive Engineer by debit or credit to the sub-heads concerned, action being taken separately, if necessary, to make suitable revision of the formulae in use.
- (c) Shortages and losses for which any contractors are held responsible should be adjusted by prompt recovery either in cash, or by debit to their personal ledger accounts. If they are recoverable from other persons the debt should be transferred to the "Miscellaneous Advance" account for recovery in cash or by deduction from salary bills.
- (d) Other actual losses which are irrecoverable should be written off under the orders of competent authority, the charge being transferred to the sub-head Contingencies or to the sub-heads concerned or even to a new sub-head opened for the purpose, as may be considered suitable with due regard to the statistical value of the recorded cost of final sub-heads of work.
- (e) The cost of surplus materials which cannot be sold or transferred elsewhere and losses on account of the sale or transfer of surplus stores at a reduced valuation, should be adjusted by charge to the sub-heads concerned.
- (f) In making notes of these adjustments in Form 38, adjustments to be effected by debit or credit to the final sub-heads of the work should be kept distinct from those affecting other heads of account or the accounts of other works. Only transactions of the former class should be posted in the columns headed 'If debited to sub-heads of this work' and marked G and H in Parts II and III respectively. See also paragraph 75.
- (g) When Parts II and III of Form 38 are completely filled up as above and there are no more adjustments to make, Part I of the form should be filled up as follows —
 - (i) Against line 1 should be entered, by sub-heads, the total cost of materials used in construction, as per final report in Form 37 referred to in paragraph 72.
 - (ii) Against lines 2 and 3 should be entered, item by item, the adjustments registered in Parts II and III, respectively, in the columns marked G and H, vide clause (f).
 - (iii) Entries against lines 1, 2 and 3 should then be made to arrive at the total debits to be raised on the sub-heads.

sub-heads, by minus debit to the suspense head "Materials," on account of the cost of materials relating to each

- (h) On the basis of the totals of Part IV a closing entry should then be made in the Register of Works with the approval of the Executive Engineer, and the inclusive rates of cost of all the sub heads concerned should be struck, entries being made as shown below —

	Quantity	Amount
Total	1 00 000	20 000
Rate		20
Transfer entry of cost of materials as per Part IV of Form 33		10 000
Inclusive cost		30 000
Inclusive rate		30

before permitting the accounts of the work to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub heads but profits or losses which are not clearly traceable to known differences between the rates chargeable to contractors and the actual cost to Government, should not be accepted as correct without closer examination.

109. The accounts of annual maintenance estimates must be closed in the month fixed by the local Government, under paragraph 223 of the Public Works Department Code, as the last month of the working year for the purpose. Ordinarily, it should be possible to complete all the repair work and to settle the accounts of contractors and other suspense accounts, before the expiry of the working year. If in any exceptional case, any work remains to be done and in accordance with paragraph 225 of the Public Works Department Code, it is proposed to carry it on to completion, action should be taken as under —

- (1) The expenditure incurred in the next working year should be treated as expenditure against the annual maintenance estimate for that year.
- (2) The suspense accounts of the of the working year, by accounts to the general suspense account "Miscellaneous Advances" as the case may be, which should be relieved in the following month by retransferring the balances to the suspense account concerned in the accounts of the maintenance estimate for the next working year. All unsettled liabilities and assets should then be treated as those pertaining to the next working year's estimate.

(I) CLOSING ENTRIES AND REVIEW OF EXPENDITURE

110. (a) When the work is completed and the accounts of it have been settled and written up as indicated in paragraphs 106 and 107 a double red ink line should be ruled below the final entries and a note made in red ink. Work completed in 19__ This note should be signed by the Executive Engineer in token of his satisfying himself that all action has been taken under those paragraphs. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

(b) If it is a Contribution work, steps should be taken promptly to surrender the unexpended balance, if any, of the contribution with the approval of the Executive Engineer.

(c) EXCESSES OVER ESTIMATES

(i) *Excesses passed by Executive Engineer*

111. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Executive Engineer under his powers, the words 'Excess passed by me' should be added to the completion note recorded under paragraph 110.

(ii) *Completion Reports and Statements*

112. If however, the excess is not within the Executive Engineer's powers to deal with, a Detailed Completion Report in Form 44 should be prepared or the item should be included in a consolidated Completion Statement of Works and Repairs in Form 45 as may be required under the rule in paragraph 292 of the Public Works Department Code. The completion note in the Register of Works should then be amplified thus — 'Works completed in 19__ Completion Report submitted with this office letter No __, dated 19__'.

The orders passed subsequently by higher authority on the excess reported in the Completion Report or Statement should also be noted in the Register of Works to complete the record.

IV.—Correction of errors after closing Accounts

113. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed the accounts should be reopened unless the sanctioned estimate has lapsed under the operation of the rule in paragraph 263 of the Public Works Department Code. If the estimate has lapsed, a full report of the circumstances should be made to the Audit Officer, who will decide whether any correction in the accounts is necessary and, if so, whether the revised sanction of competent authority should be obtained.

V.—Schedule of Rates

114 The Schedule of Rates referred to in paragraph 193 of the Public Works Department Code should be prepared on the basis of the rates prevailing in each locality, the actual cost of works as recorded in the accounts being taken as a guide as far as possible. As this schedule is required for the important purpose of preparing estimates and is also taken as a guide when settling rates in contract agreements necessary analyses of the accepted rates for each description of work and for the varying conditions thereof, should as far as practicable, be recorded. A rate for an item of work without an analysis is often misleading and so are maximum and minimum rates which serve no useful purpose unless accompanied by full details and explanations such as would indicate, with reasonable accuracy, rates suitable for the work in the several localities or in the different circumstances that may ordinarily arise in the division. The preparation of fully detailed schedules and specifications and their revision from time to time as circumstances may demand, should receive the personal attention of the Executive Engineer, and the Superintending Engineer will be responsible that this is done and that the rates shown in the schedules are reasonable and up to date.

H—CONTRACTORS' LEDGER.

[The rules in this section apply to all transactions with contractors in connection with the contracts or jobs undertaken by them whether relating to the execution of works or to the supply of materials for works or stock.]

I—Form and use of the Ledger.

115. The accounts relating to contracts should be kept in the Contractors Ledger, Form 43, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, *vide* paragraph 116.

116. Except in the following cases a personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him:

- (a) If the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill, Form 24, on completion. If any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.
- (b) If the Account of Petty Contractors, Form 39, referred to in paragraph 40, is maintained in respect of any petty contractors, separate personal accounts for such contractors need not be maintained, a single ledger head, "Petty Contractors", being sufficient as explained in paragraph 120.

II—Posting the Ledger

117. The Contractors' Ledger should be written up in the divisional office. It is not necessary for the subdivisional officer to maintain a similar ledger in

his office. But if he maintains one the divisional office may not require him to furnish extracts therefrom.

118. Except when a contractor's account is to be closed and the procedure prescribed in paragraph 97 is observed in respect of unpaid bills, the value of work done or supplies made by a contractor should not be credited to his account until his Bill has been passed and payment made thereon. Debit entries in the ledger should be made only on the basis of transactions recorded in the accounts, the postings being made from the supporting cash, stock or receipted vouchers. Liabilities not yet liquidated should be excluded altogether. The value of materials if any, issued to a contractor under paragraph 57 or 58 should be debited to his account on the authority of his acknowledgment. See paragraph 61.

1. Security deposits of contractors should not be included in their personal accounts in the ledger. See note of paragraph 1.

119. (a) The form of the ledger provides for the following columns —

Particulars of Bill or Voucher —

- 1 Date.
- 2 Voucher No.
3. Serial Number, if a Running Account Bill

Net Transactions detailed by suspense heads —

- 4 Advance Payments
- 5 Secured Advances
- 6 Other Transactions

7 Name of work and particulars of transactions —

Gross Transactions —

- 8, Debits
- 9 Credits

10 Total value of work & supplies

11 Remarks

(b) Columns 8 and 9 constitute the ledger account proper, Columns 4, 5 and 6 set forth the net effect of each posting on the three suspense heads making up the account. Column 10 is also not a part of the personal account but will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accounts.

(c) Columns 1 to 3 and 11 require no explanation. Instructions for filling in columns 4 to 10 in the case of personal accounts are given below —

(i) Column 7 — "Name of Work, etc." Here should be entered the full name of the work to which the bill or voucher relates except in the case of suppliers' bills, when the name of the account concerned, Stock or Purchases, should be stated. Brief particulars describing the nature of the transaction should then be added, and against the line should then be posted, in the money columns 4

5, 6, 8, 9 and 10, the figures relating to that transaction only. If any deductions have been made from the bill which are creditable to another work, the credit transactions should be posted, in a separate line, in columns 6 and 9 against the name of the work concerned.

NOTE—If there are several contracts in connection with a work or account the transactions relating to each should be distinguished, preferably by quoting the number and date of agreement or work order.

- (ii) **Column 4**—"Advance Payments"—If the bill is a Running Account Bill A or B (Form 25 or 26), figure D of Account I should be posted in this column.
- (iii) **Column 5**—"Secured Advances"—If the bill is a Running Account Bill B, Form 26, figure E of Account II should be posted in this column.
- (iv) **Column 6**—"Other Transactions"—In the case of Running Account Bills, figure G of the Memorandum of Payments should be posted in this column. If a payment is made on a First and Final Bill, Form 24, no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions other than these, the amount paid or recovered should be entered.
- (v) In columns 4, 5 and 6, debits to contractors should be posted as plus entries and credits as minus entries.
- (vi) **Column 8**—"Gross Transactions—Debits"—If it is a Running Account Bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or chargeable.
- (vii) **Column 9**—"Gross Transactions—Credits"—Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of Account I in the case of Running Account Bills.
- (viii) **Column 10**—"Deduct value of work shown on previous bill"—In the case of Running Account Bills, but before posting the bill it should be seen that the figure shown in Account I of it as "Deduct value of work shown on previous bill" agrees with the last entry in column 10 of the ledger against the work concerned. In token of this check this last entry in column 10 should be initialled (and dated) by the divisional accountant.

III—Petty Contractors' Account.

125. If the accounts of petty contractors are prepared in Form 30 (vide paragraph 40), a single ledger head should be opened for the running accounts of all petty contractors. This account should be posted from the accounts in Form 30. There should be no entries in columns 4, 5 and 6 of the ledger and columns 8 and 9 should be posted from columns 12 and 9 respectively of Form 30. Entry B of column 7 of Form 30 should appear in column 10

of the ledger as the total value of work done and before posting in the ledger the Petty Contractors' Account of a work it should be seen that the last entry in column 10 in respect of that work agrees with entry A in column 8, "Deduct value of work shown in previous bill, of the account to be posted." In token of this check this last entry in column 10 should be initialled (and dated) by the divisional accountant.

121. When under paragraph 40 (iii) a petty contractor's account is to be removed from the ledger head "Petty Contractors' Account" to a separate personal account for him the total value of work done up to date and the total payments up to date should be debited and credited respectively, to the Petty Contractors' Account and taken on to the personal account as credits and debits. This double entry should be made on the authority of the special deduct entries made in columns 7 and 13 of the Account of Petty Contractors, Form 20.

IV.—Balancing and Reconciliation.

122. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be detailed so as to show, in respect of each separate work or account ("Stock" or "Purchases") the amount outstanding if any under each of the three suspense accounts, (1) Advance Payments, (2) Secured Advances and (3) Other Transactions, with a quotation in each case, of the last Running Account Bill and of all the vouchers supporting unadjusted outstandings under "Other transactions" not incorporated in the last Running Account Bill. In the case of Running Account Bills these balances can easily be ascertained from the Memorandum of Payments as indicated in the table below and it will be found convenient in practice to make a note of the outstanding balances of each bill, in the ledger, when posting the bill, so that at the end of the month the closing balance of the ledger account may be verified with the net result of the details already recorded—

Class of balance	SERIAL NUMBER OF ENTRY IN MEMO RANDUM OF PAYMENTS ON BILL FORM		
	Petty Contractors' Account B & A	Running Account B & B	Running Account B & C
(1) Advance payments	2	2	
(2) Secured Advances		3	
(3) Other transactions . . .	4	5	2

NOTE.—See Note to paragraph 119 (c) (i)

123. The Petty Contractors' Ledger account should also be closed and balanced in the same way, the balances being recorded as pertaining wholly to the suspense head "Other Transactions."

124 The divisional accountant should be held responsible for the correctness of the Contractors' Ledger and for securing perfect agreement, month by month, between the balances detailed in the works abstracts and the corresponding balances of the accounts in the ledger

125. (a) Periodically all the personal accounts in the ledger should be examined to see (1) that balances do not remain outstanding for a long time without justification and (2) that, in the case of running accounts, bills are prepared at reasonable intervals ~

(b) Entries in column 10, "Total value of work or supplies", not bearing the initials of the divisional accountant recorded under paragraph 119 (c) (viii) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of final bills. This examination must invariably be made before a volume of the ledger is laid aside on completion, so as to ensure that all outstanding accounts in it are carried forward to a new volume

V.—Scrutiny of Accounts by Contractors.

126. A contractor requiring a copy of his running account bill or an extract from his account in the Contractors' Ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it. See also rule 2 under paragraph 48

I—SUNDRY RULINGS

I.—Carnage and Incidental Charges.

127. (a) The cost of carriage of Stock materials to site of work, and of all carriage charges in connection with the movement, from place to place, of other materials issued to or provided specially for a work, should be charged direct to the account of the work, the exact classification of charge being as indicated below —

Nature of issue of materials	Head chargeable in the account of the work
I Issues to Contractors under paragraph 57 —	Final Charges" in the case of Minor Estimates and "Additional Charges for Materials issued to Contractors" in the case of Major Estimates
(a) To the promised place of delivery	
(b) Beyond the place of delivery, if incurred	The personal account of the contractor under the suspense head "Contractors—Other transactions"
II Issues to Contractors under paragraph 58 .	Ditto
III Issues Direct to Works . . .	The sub-head to which the cost of the materials is charged

(f) When surplus materials are returned from a work to stock the cost of carriage should be borne by the work. But if they are transferred to another work, the charge may be debited to either work as may be equitable.

(g) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned therefrom should be adjusted in the same way as the cost of carriage.

(h) In all cases the places from and to which conveyed, the distance, the quantity and the approximate weight must be clearly stated in the payment vouchers.

II—Charges for Examination of Soil.

128. The expense attendant upon the necessary examination of the soil for the foundations of works ordered by competent authority should be treated as outlay on works and not as a contingent charge, provision for it being made under the service head concerned in a requisition or estimate according to the sum involved.

III.—Municipal Rates and Taxes on Residential Buildings.

129. Municipal rates and taxes on public buildings occupied as residences, when payable by Government under paragraphs 311 and 312 of the Public Works Department Code are chargeable to the maintenance estimates of the buildings concerned.

IV—Rent of Hired Buildings

130. Except in the case of buildings required for the accommodation of troops, etc. (See Army Regulations India Volume XII Appendix V) or for the use of the Public Works Department Executive Engineers should not pay rent for premises hired by or on behalf of other departments unless ordered to do so by the local Government.

V—Employment of Military Labour.

131. When Military labour is employed on the execution of a work the Officer Commanding the unit can obtain from the Controller of Military Accounts concerned a lump sum advance to meet heavy initial expenditure up to Rs. 10,000 but not exceeding one quarter of the approximate total amount payable on the contract as certified by the employing authority. The debit on account of the advance made will be received from the Controller through the exchange account and the responsibility for the final adjustment of the advance by recovery from the value of the work done rests with the employing authority.

VI—Contribution Works.

132. When a contribution work as defined in paragraph 280 of the Public Works Department Code is to be carried out by the Public Works Department for any local fund, municipality or any other public body, the local body concerned should pay the gross estimated expenditure to the Executive

Engineer in one lump sum advance, or in instalments and by such dates as may be specially authorised by the local Government under paragraph 282 of the Public Works Department Code. The amount received should be "Q—Deposits and advances Works Deposits," under which gainst and up to the amount of the contribution. As regards expenditure in excess of contribution see paragraph .

If preferred the local body concerned may be authorised to pay the contribution direct into the treasury. In this case the accompanying chalan should state clearly that the amount is creditable to the Public Works Department, naming the Division and the work to which the contribution relates.

VII.—Loan Works.

133. If the local Government requires the Public Works Department to control the expenditure on a work, for the execution of which a loan has been granted to a local body, such expenditure should, in the accounts of the Executive Engineer concerned, be treated as outlay against the loan under the head "R—Loans and Advances."

1. After reference to the Civil authorities the limit of funds available for expenditure should be fixed each year for the guidance of the Executive Engineer. This limit is treated as the allotment of the work and should not be exceeded without special orders.

